

**County Council
Tuesday, 11 February 2025**

SUPPLEMENTARY REPORT

- 10. Budget and Business Planning 2025/26 - 2027/28 (Pages 1 - 90)**

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COUNCIL – 11 FEBRUARY 2025

BUDGET AND BUSINESS PLANNING 2025/26 – 2027/28

Supplementary Report by the
Executive Director of Resources and Section 151 Officer

RECOMMENDATIONS

2. The Council is RECOMMENDED to:

- a. have regard to the statutory report of the Executive Director of Resources and Section 151 Officer set out in Section 3.1 alongside Labour & Co-operative Group Section 3.1 in approving recommendations b to d below;
- b. (in respect of the budget and medium term financial strategy – at Section 4) approve the following:
 - (1) the council tax and precept calculations for 2025/26 [at Section 4.3] and in particular:
 - (i) a precept of £533,328,633;
 - (ii) a council tax for band D equivalent properties of £1,911.40;
 - (2) a budget for 2025/26 [at Supplementary Section 4.4 which incorporates the changes set out in Section 4.2 amended by Labour & Co-operative Group Section 4.2 and further amendments in Supplementary Section 4.2.1];
 - (3) a medium term financial strategy for 2025/26 to 2027/28 [at Supplementary Section 4.1 [which incorporates changes to the existing medium term financial strategy as set out in Section 4.2 amended by Labour & Co-operative Group Section 4.2 and further amendments in Supplementary Section 4.2.1];
 - (4) the Financial Strategy for 2025/26 [at Section 4.5];
 - (5) the Earmarked Reserves and General Balances Policy Statement 2025/26 [at Section 4.6 amended by Labour & Co-operative Group Section 4.6]. This includes:
 - (i) the Executive Director of Resources and Section 151 Officer's recommended level of General Balances for 2025/26 [at Section 4.6], and
 - (ii) the planned level of Earmarked Reserves for 2025/26 to 2027/28 [at Section 4.6.1 amended by Supplementary Section 4.2.1 (see paragraph 6 below)].
- c. (in respect of capital – at Section 5) approve:
 - (1) the Capital & Investment Strategy for 2024/25 to 2034/35 including the Prudential Indicators and Minimum Revenue Provision Methodology Statement [at Supplementary Section

- 5.1 which incorporates Section 5.3 amended by Labour & Co-operative Group Section 5.3];
 - (2) a Capital Programme for 2024/25 to 2034/35 [at Supplementary Section 5.4 which includes new capital proposals set out in Section 5.3 and amended by Labour & Co-operative Group Section 5.3].
- d. (in respect of treasury management – at Section 5) approve:
 - (1) the Treasury Management Strategy Statement and Annual Investment Strategy for 2025/26 [at Section 5.2] including the Treasury Management Prudential Indicators and the Specified Investment and Non-Specified Investment Instruments.
 - (2) that any further changes required to the 2025/26 Treasury Management Strategy be delegated to the Executive Director of Resources and Section 151 Officer in consultation with the Leader of the Council and the Cabinet Member for Finance.

Executive Summary

- 2. This supplementary report sets out the proposed budget for 2025/26 to 2027/28, medium term financial plan to 2027/28 and capital programme to 2034/35, together with related strategies and policies that the Council is required to approve for the 2025/26 financial year. This report replaces the previously published Budget and Business Planning 2025/26 – 2027/28 report. The changes at each of the following sections incorporate the amendments proposed by the Labour & Co-operative Group and subsequent changes in relevant amended sections.

Section 3 – Statutory Report by the Executive Director of Resources and Section 151 Officer

- 3. Section 3.1 alongside the Labour & Co-operative Group Section 3.1 set out the Chief Finance Officer's view on the robustness of the estimates made and the adequacy of the proposed financial reserves. The subsequent changes as set out in Supplementary Section 4.2.1 do not have an impact on the robustness of the 2025/26 budget or adequacy of proposed reserves. The Section 151 Officers statement of assurance remains unchanged.

Section 4 – Amended Revenue Budget Strategy

- 4. This section sets out the amended detailed 2025/26 revenue budget (Supplementary Section 4.4), the amended 2025/26 – 2027/28 medium term financial strategy (Supplementary Section 4.1) and Supplementary Section 4.2.
- 5. Supplementary Sections 4.1, 4.2 and 4.4 incorporate the changes set out in Section 4.2, Labour & Co-operative Group Section 4.2 and Supplementary Section 4.2.1.
- 6. The Earmarked Reserves and General Balance Policy Statement is amended by Labour & Co-operative Group Section 4.6 which reduces the contribution to the Transformation Reserve by £0.591m. A further change included in Supplementary

Section 4.2.2 increases the reduction in the contribution to the reserve by a further £0.120m to total of £0.711m.

7. Where estimates have been made in relation to funding for 2025/26 due to final confirmation of sums not being available prior to publication of this report any variations from the estimates will be reported through the Business Management and Monitoring Reports for 2025/26.

Section 5 – Amended Capital Budget Strategy

8. This section sets out the amended Capital and Investment Strategy (Supplementary Section 5.1) and the amended ten-year Capital Programme to 2034/35 (Supplementary Section 5.4) incorporating Section 5.3 amended by Labour & Co-operative Section 5.3.

Risk Management

9. The statutory report of the Chief Financial Officer required under Section 25 of the Local Government Act 2002, which forms part of the suite of papers considered by Council in setting the budget each February, includes a section assessing the key financial risks.

Equality & Inclusion Implications

10. The Equality Act 2010 imposes a duty on local authorities that, when making decisions of a strategic nature, decision makers must exercise 'due regard to the need to eliminate unlawful discrimination... advance equality of opportunity... and foster good relations.'
11. In developing budget proposals, services have considered the potential impact of change with respect to equality, diversity and inclusion, in line with the council's refreshed framework agreed by Cabinet on 19 November 2024, "Including Everyone".
12. The refresh of the framework gives the opportunity to realign the council's Equality, Diversity and Inclusion (EDI) goals with the broader strategic priorities and reconsider how the framework can be used to drive meaningful change. The council has a track record of going beyond its legal equality duty by considering groups and communities beyond the protected characteristics of the Equality Act. For example, the council considers the impact of its decisions on rural communities, armed forces communities, areas of deprivation and carers. The new Including Everyone framework goes further, recognising the council's commitment to considering future generations in decision-making, as well as refugees and asylum seekers by becoming a Council of Sanctuary. The new framework also includes reference to the socioeconomic duty and consideration of residents experiencing socio-economic disadvantage.
13. An overarching summary impact assessment for equalities, taking into account the overall impact of the budget proposals, is included at Section 4.7 and Labour & Co-operative Group Section 4.7. It should be noted that a number of proposals are very early in the business case development process. The subsequent changes as set

out in Supplementary Section 4.2.1 do not have an impact on the overarching summary impact assessment for equalities.

Sustainability Implications

14. The Climate Action Framework sets the council's commitment to tackling the climate emergency which is underpinned by the Council's priority to put action to address the climate emergency at the heart of our work.
15. An overarching summary impact assessment for climate of the budget proposals is included at Section 4.8 and Labour & Co-operative Group Section 4.8. A number of the proposals are very early in the business case development process and therefore will be subject to fuller Climate Impact Assessment as the proposals are developed. The subsequent changes as set out in Supplementary Section 4.2.1 do not have an impact on the overarching summary impact assessment for climate.

Staff Implications

16. Staffing implications have been considered as part of the Budget and Business Planning process and the proposals are consistent with the council's People and Culture Strategy.

Financial Implications

17. The Council is required by law to set a balanced budget for 2025/26 before 1 March 2025. Alongside this, there is a requirement under Section 25 of the Local Government Finance Act 2003 for the Chief Finance Officer to prepare a statement on the robustness of the budget estimates and the adequacy of reserves. This report completes the process to achieve these objectives.

Comments checked by: Ian Dyson, Director of Financial & Commercial Services

Legal Implications

18. Part 3.2 of the Council's constitution (Budget and Policy Framework) sets out the obligations and responsibilities of both the Cabinet and the Council in approving, adopting and implementing the council's budget and policy framework.
19. The Council Tax scheme is locally determined by each billing authority under Section 13A and Schedule 1A of the Local Government Finance Act 1992. This report provides information which will lead to the council tax requirement being agreed for 2024/25, together with a budget for 2025/26, three-year medium term financial strategy and ten year capital programme.
20. The Council is required to set a balanced budget taking account of balances and any other available reserves before the commencement of the financial year to which it relates. The Local Government Finance Act 1992 requires a council to set a balanced budget. To do this the council must prepare a budget that covers not only the expenditure but also the funding to meet the proposed budget. The Local Government Act 2000 states that it is the responsibility of the council, on the

recommendation of the Cabinet to approve the budget and related council tax requirement.

21. The Local Government Act 2003, section 25 requires the Council's Section 151 Officer to report to the council on the robustness of the estimates made and the adequacy of the proposed financial reserves assumed in the budget calculations.
22. The Council has a fiduciary duty to council tax payers, which means it must consider the prudent use of resources, including control of expenditure, financial prudence in the short and long term, the need to strike a fair balance between the interests of the Council Tax payers and ratepayers and the community's interest in adequate and efficient services and the need to act in good faith in relation to compliance with statutory duties and exercising statutory powers.
23. Section 106 of the Local Government Finance Act 1992 precludes a councillor from voting on a calculation which might affect the calculation of the council's budget if they have an outstanding council tax debt of over two months. If a councillor is present at any meeting at which relevant matters are discussed, they must disclose that section 106 applies and may not vote. Failure to comply is a criminal offence.

Comments checked by: Anita Bradley, Director of Law and Governance and Monitoring Officer

Lorna Baxter, Executive Director of Resources and Section 151 Officer

11 February 2025

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Medium Term Financial Strategy 2025/26 - 2027/28**Net Operating Budget**

	2025/26			INDICATIVE BUDGET					
				2026/27			2027/28		
	Base Budget Rolled £000	Proposed Allocation £000	Proposed Budget £000	Proposed Rolled £000	Proposed Allocation £000	Proposed Budget £000	Proposed Rolled £000	Proposed Allocation £000	Proposed Budget £000
Service area budgets									
Adult Services	251,654	2,923	254,577	254,577	15,007	269,583	269,583	17,130	286,714
Children's Services	199,058	17,752	216,809	216,809	5,857	222,667	222,667	12,335	235,002
Environment & Highways	53,459	-392	53,067	53,067	1,342	54,408	54,408	4,024	58,432
Economy & Place	17,007	3,917	20,925	20,925	-3,238	17,687	17,687	46	17,733
Public Health & Communities	12,945	-28	12,916	12,916	612	13,528	13,528	-12	13,516
Oxfordshire Fire & Rescue Service and Community Safety	28,877	2,115	30,992	30,992	933	31,925	31,925	583	32,508
Resources and Law & Governance	61,327	3,610	64,937	64,937	-1,007	63,930	63,930	1,555	65,486
Transformation, Digital & Customer Experience	3,488	292	3,781	3,781	167	3,947	3,947	99	4,047
Cross Cutting savings to be distributed							0		
Total Service areas budgets	627,815	30,189	658,003	658,003	19,673	677,676	677,676	35,761	713,437
Strategic Measures									
Capital Financing									
- Principal	14,933	1,902	16,835	16,835	2,191	19,026	19,026	736	19,762
- Interest	15,351	-2,316	13,035	13,035		13,035	13,035		13,035
Interest on Balances									
- Interest receivable	-15,340	5,513	-9,828	-9,828	1,930	-7,898	-7,898	102	-7,796
- External funds	-3,813		-3,813	-3,813		-3,813	-3,813		-3,813
- Interest on developer contributions	8,480	-261	8,219	8,219	-794	7,425	7,425	374	7,799
- Prudential Borrowing recharges	-9,557	2,066	-7,491	-7,491	3,100	-4,391	-4,391		-4,391
Un-Ringfenced Specific Grants	-52,024	-10,326	-62,350	-62,350	2,573	-59,777	-59,777		-59,777
Contingency & Inflation	7,181	110	7,291	7,291	4,886	12,177	12,177		12,177
Pay inflation	7,797	4,330	12,127	12,127	185	12,312	12,312	259	12,571
Insurance Recharge	1,737		1,737	1,737		1,737	1,737		1,737
Total Strategic Measures	-25,255	1,018	-24,237	-24,237	14,071	-10,166	-10,166	1,471	-8,695
Contributions to/from Balances & Reserves									
General Balances		2,687	2,687	2,687	-2,687				
Prudential Borrowing Costs	10,210	-1,920	8,290	8,290		8,290	8,290		8,290
Budget Equalisation Reserve	1,152	-1,152							
Transformation Reserve	-1,491	-77	-1,568	-1,568	1,568				
Budget Priorities Reserve	-1,396	1,396							
COVID - 19 Reserve	-3,756	1,438	-2,318	-2,318	2,318				
Demographic Risk Reserve	4,000		4,000	4,000		4,000	4,000		4,000
Capital Reserve		1,400	1,400	1,400	-1,400				
Total Contributions to (+)/from (-) reserves	8,719	3,772	12,491	12,491	-201	12,290	12,290		12,290
Budget Shortfall	0				-2,089	-2,089	-2,089	-2,726	-4,815
Net Operating Budget	611,279	34,978	646,257	646,257	31,454	677,712	677,712	34,506	712,218

Medium Term Financial Strategy 2025/26 - 2027/28

Financing

	2025/26			INDICATIVE BUDGET					
	Base Budget Rolled Forwards £000	Proposed Budget Change £000	Proposed Budget £000	2026/27			2027/28		
				Proposed Rolled Forwards £000	Proposed Budget Change £000	Proposed Budget £000	Proposed Rolled Forwards £000	Proposed Budget Change £000	Proposed Budget £000
Net Operating Budget	611,279	34,978	646,257	646,257	31,454	677,712	677,712	34,506	712,218
Funded by:									
Government Grant									
- Revenue Support Grant	-1,394	-1,095	-2,489	-2,489	12	-2,477	-2,477	12	-2,465
- S31 Business Rate Reliefs	-19,945	1,045	-18,900	-18,900		-18,900	-18,900		-18,900
- Business Rates Top-up	-42,128	-843	-42,971	-42,971	-859	-43,830	-43,830	-877	-44,707
Total Government Grant	-63,467	-893	-64,360	-64,360	-847	-65,207	-65,207	-865	-66,072
Business Rates									
- Business Rates local share	-37,494	-1,855	-39,349	-39,349	-864	-40,213	-40,213	-854	-41,066
- Collection Fund Surplus/Deficit									
Total Business Rates	-37,494	-1,855	-39,349	-39,349	-864	-40,213	-40,213	-854	-41,066
Council Tax Surpluses	-11,705	2,465	-9,241	-9,241	1,241	-8,000	-8,000		-8,000
Care Leavers Discount	21		21	21		21	21		21
COUNCIL TAX REQUIREMENT	498,633	34,695	533,328	533,328	30,984	564,312	564,312	32,788	597,100
Council Tax Calculation									
Council Tax Base			279,025			283,908			288,876
Council Tax (Band D equivalent)			£1,911.40			£1,987.66			£2,066.97
Increase in Council Tax (precept)			7.0%			5.8%			5.8%
Increase in Band D Council Tax			4.99%			3.99%			3.99%

Previously Agreed and Proposed Budget Proposals 2025/26 - 2027/28

Add New
Year to
Plan

Previously Agreed Service Changes	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Previously Agreed Pressures				
Adult Services	13,680	14,788	0	28,468
Children's Services	14,730	2,580	0	17,310
Environment & Highways	2,564	921	0	3,485
Economy and Place	624	-817	0	-192
Public Health & Communities	0	0	0	0
Oxfordshire Fire & Rescue Service and Community Safety	1,043	639	0	1,682
Resources and Law & Governance	2,753	461	0	3,214
Transformation, Digital & Customer Experience	112	-77	0	35
Total Previously Agreed Pressures	35,507	18,495	0	54,002
Previously Agreed Investments				
Adult Services	-1,375	0	0	-1,375
Children's Services	-2,562	828	120	-1,614
Environment & Highways	-1,670	0	0	-1,670
Economy and Place	407	-160	0	247
Public Health & Communities	0	0	0	0
Oxfordshire Fire & Rescue Service and Community Safety	0	0	0	0
Resources and Law & Governance	-210	0	0	-210
Transformation, Digital & Customer Experience	0	0	0	0
Total Previously Agreed Investments	-5,410	668	120	-4,622
Previously Agreed Savings				
Adult Services	-1,358	0	0	-1,358
Children's Services	-8,877	-5,620	-120	-14,617
Environment & Highways	-441	23	0	-418
Economy and Place	-669	968	0	299
Public Health & Communities	200	0	0	200
Oxfordshire Fire & Rescue Service and Community Safety	0	0	0	0
Resources and Law & Governance	-75	75	0	0
Transformation, Digital & Customer Experience	-1,000	0	0	-1,000
Total Previously Agreed Savings	-12,220	-4,554	-120	-16,894
Combined Previously Agreed Changes to Service Budgets				
Adult Services	10,947	14,788	0	25,735
Children's Services	3,291	-2,212	0	1,079
Environment & Highways	453	944	0	1,397
Economy and Place	362	-9	0	354
Public Health & Communities	200	0	0	200
Oxfordshire Fire & Rescue Service and Community Safety	1,043	639	0	1,682
Resources and Law & Governance	2,468	536	0	3,004
Transformation, Digital & Customer Experience	-888	-77	0	-965
Total Previously Agreed Changes to Service Budgets	17,877	14,609	0	32,486

Previously Agreed and Proposed Budget Proposals 2025/26 - 2027/28

Add New
Year to
Plan

New Changes to Service Budgets	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
New Pressures				
Adult Services	51	1,205	17,130	18,387
Children's Services	13,642	10,641	12,439	36,722
Environment & Highways	1,069	1,247	4,054	6,370
Economy and Place	50	-89	231	192
Public Health & Communities	297	-12	-12	273
Oxfordshire Fire & Rescue Service and Community Safety	1,266	778	583	2,627
Resources and Law & Governance	1,465	493	1,615	3,573
Transformation, Digital & Customer Experience	227	-6	99	320
Total New Pressures	18,066	14,258	36,140	68,464
New Investments				
Adult Services	0	0	0	0
Children's Services	3,707	-203	63	3,567
Environment & Highways	2,005	-328	-30	1,647
Economy and Place	3,575	-3,140	-225	210
Public Health & Communities	292	0	0	292
Oxfordshire Fire & Rescue Service and Community Safety	0	0	0	0
Resources and Law & Governance	1,725	-925	0	800
Transformation, Digital & Customer Experience	975	318	0	1,293
Total Investments	12,279	-4,278	-192	7,809
New Savings				
Adult Services	-8,075	-987	0	-9,062
Children's Services	-2,889	-2,368	-167	-5,424
Environment & Highways	-3,919	-522	0	-4,441
Economy and Place	-70	0	40	-30
Public Health & Communities	-817	624	0	-194
Oxfordshire Fire & Rescue Service and Community Safety	-195	-484	0	-679
Resources and Law & Governance	-2,048	-1,111	-60	-3,219
Transformation, Digital & Customer Experience	-21	-68	0	-89
Total New Savings	-18,034	-4,916	-187	-23,137
Total New Pressures, Investments and Savings				
Adult Services	-8,024	218	17,130	9,325
Children's Services	14,460	8,070	12,335	34,865
Environment & Highways	-845	398	4,024	3,576
Economy and Place	3,555	-3,229	46	372
Public Health & Communities	-228	612	-12	371
Oxfordshire Fire & Rescue Service and Community Safety	1,071	294	583	1,949
Resources and Law & Governance	1,142	-1,543	1,555	1,155
Transformation, Digital & Customer Experience	1,181	244	99	1,524
Total New Changes to Service Budgets	12,312	5,064	35,761	53,137

Previously Agreed and Proposed Budget Proposals 2025/26 - 2027/28

Add New
Year to
Plan

Combined Previously Agreed and New Changes to Service Budgets	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Combined Pressures				
Adult Services	13,731	15,994	17,130	46,855
Children's Services	28,372	13,220	12,439	54,032
Environment & Highways	3,633	2,168	4,054	9,855
Economy and Place	674	-906	231	-0
Public Health & Communities	297	-12	-12	273
Oxfordshire Fire & Rescue Service and Community Safety	2,310	1,417	583	4,310
Resources and Law & Governance	4,218	954	1,615	6,787
Transformation, Digital & Customer Experience	339	-83	99	355
Total Combined Pressures	53,573	32,753	36,140	122,466
Combined Investments				
Adult Services	-1,375	0	0	-1,375
Children's Services	1,145	625	183	1,953
Environment & Highways	335	-328	-30	-23
Economy and Place	3,982	-3,300	-225	457
Public Health & Communities	292	0	0	292
Oxfordshire Fire & Rescue Service and Community Safety	0	0	0	0
Resources and Law & Governance	1,515	-925	0	590
Transformation, Digital & Customer Experience	975	318	0	1,293
Total Combined Investments	6,869	-3,610	-72	3,187
Combined Savings				
Adult Services	-9,433	-987	0	-10,420
Children's Services	-11,766	-7,988	-287	-20,041
Environment & Highways	-4,360	-499	0	-4,859
Economy and Place	-739	968	40	269
Public Health & Communities	-617	624	0	6
Oxfordshire Fire & Rescue Service and Community Safety	-195	-484	0	-679
Resources and Law & Governance	-2,123	-1,036	-60	-3,219
Transformation, Digital & Customer Experience	-1,021	-68	0	-1,090
Total Combined Savings	-30,254	-9,470	-307	-40,031
Combined Changes Service Budgets				
Adult Services	2,923	15,007	17,130	35,060
Children's Services	17,752	5,857	12,335	35,944
Environment & Highways	-392	1,342	4,024	4,973
Economy and Place	3,917	-3,238	46	726
Public Health & Communities	-28	612	-12	571
Oxfordshire Fire & Rescue Service and Community Safety	2,115	933	583	3,631
Resources and Law & Governance	3,610	-1,007	1,555	4,159
Transformation, Digital & Customer Experience	292	167	99	558
Total Combined Previously Agreed and New Changes to Service Budgets	30,189	19,673	35,761	85,623
Budgets Held Centrally	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
New Changes to Budgets Held Centrally				
Impact of increases in Employers' National Insurance contribution on employee and services expenditure	4,330	185	259	4,774
Increase in interest on cash balances	-1,020	1,136	476	592
Capital Financing	-1,737	2,191	736	1,190
Cost of borrowing to fund £65m capital investment	4,200	0	0	4,200
Budgeted one off revenue contribution to the Capital Reserves	1,400	-1,400	0	0
Total Changes to Budgets Held Centrally	7,173	2,112	1,471	10,756

Previously Agreed and Proposed Budget Increases by Type

Previously Agreed Service Changes	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Demographic Changes	15,724	8,900	0	24,624
Inflation	15,854	15,500	0	31,354
Demand and Other Pressures	4,350	-5,230	0	-880
Investments	-5,410	668	120	-4,622
Remove pressures funded from the COVID-19 reserve	-421	-675	0	-1,096
Savings	-12,220	-4,554	-120	-16,894
Total Previously Agreed Budget Changes	17,877	14,609	0	32,486

New Service Changes	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Demographic Changes	7,567	5,335	11,539	24,441
Inflation	1,862	9,598	23,976	35,436
Demand and Other Pressures	8,637	-675	625	8,587
Investments	12,279	-4,278	-192	7,809
Savings	-18,034	-4,916	-187	-23,137
Total New Service Changes	12,312	5,064	35,761	53,137

Total Previously Agreed and New Service Changes	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Demographic Changes	23,291	14,235	11,539	49,065
Inflation	17,716	25,098	23,976	66,790
Demand and Other Pressures	12,987	-5,905	625	7,707
Investments	6,869	-3,610	-72	3,187
Remove pressures funded from the COVID-19 reserve	-421	-675	0	-1,096
Savings	-30,254	-9,470	-307	-40,031
Total Previously Agreed and New Budget Changes	30,189	19,673	35,761	85,623

Adult Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Demographic Growth				
	Funding for demographic growth (increases related to population changes)	8,500			8,500
2025ASC590	Demand increases resulting from population growth	0	8,500		8,500
	Subtotal Demographic Growth	8,500	8,500	0	17,000
	Inflation				
	Pay Inflation (2.5%)	826			826
	Unallocated pay inflation - indicative	84	788		872
	Contract Inflation	920			920
	Income Inflation (2.0%)	-796			-796
2025ASC601	Increases to the cost of care packages funded by the council.	0	5,500		5,500
24AD1	Changes to the cost of care packages funded by the council	2,470			2,470
2025ASC597	Changes to the cost of care packages funded by the council	1,937			1,937
	Subtotal Inflation	5,441	6,288	0	11,729
	Investments				
2025ASTBC1	Digital acceleration - removal of Social Care Grant from 2024/25 Digital innovation to assist customer pathways and user experience in information finding and advice, pathways to services and contact points, with additional ability for practitioner to make better use of data and agile working.	-500			-500
2025ASTBC2	Oxfordshire Way - removal of Social Care Grant from 2024/25 Develop the Oxfordshire Way approach further for all ages to develop community resilience and at-home services and to reduce inequalities in accessing care and support	-175			-175
2025ASTBC3	Adults Transport - Additional budget - removal of Social Care Grant from 2024/25 Improve data and systems to drive efficiencies in systems and manage service assessment, officer time and services levels.	-100			-100
2025ASTBC4	Adult Services Transport - Investment - removal of Social Care Grant from 2024/25 Independent living skills and enablement via travel training and accessibility, working with bus operators and other key stakeholders	-100			-100
2025ASTBC5	Shared Lives - removal of Social Care Grant from 2024/25 Investment in actions to encourage more people to become shared lives carers	-500			-500
	Subtotal Investments	-1,375	0	0	-1,375
	Total Previously Agreed Budget Increases	12,566	14,788	0	27,355
	Previously Agreed Budget Savings				
	Pooled Budget Contributions				
24AD4	The council is committed to supporting people to live independent healthy lives in their own homes. The council's programme of reviewing care packages will ensure that residents are supported to maximise all the opportunities that are available to them in the community to achieve better outcomes.	-385			-385
24AD12	Continue to work with residents, the voluntary sector, health partners, and community groups to deliver The Oxfordshire Way. This means that people will be enabled to live healthy lives in their own homes for as long as possible. We will ensure that people do not enter into residential care when there is a better outcome that they could achieve by accessing equipment, technology, or Extra Care Housing.	-175			-175
	Pooled Budget Contributions				
2025L&CO23	Refocus activity on action to reduce outstanding unsecured debt, increasing the target reduction from 10% to 12% by the end of 2024/25. New saving in 2024/25	104			104
24AD7	Shared Lives - increase the number of people who can find a home through the shared lives scheme. Build further on the success of the service to provide options for respite for a wider range of individuals.	-74			-74
	Housing & Social Care Commissioning				
24AD15	Reduction in the cost of social care assessments contribution due to public health (drug and alcohol provider) providing a more efficient, integrated, and holistic assessment falls out in 2025/26.	72			72
	Pooled Budget Contributions				
2025ASC682	Reviews of care packages for service users with mental health needs linked to health funding.	-900			-900
	Total Previously Agreed Budget Savings	-1,358	0	0	-1,358

Adult Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Changes to Pressures funded by the COVID-19 Reserve on a one - off basis				
	Health, Education & Social Care Commissioning				
24COVID5	Previously agreed funding of £325k for additional commissioning and contract activity for social care arising as a result of the on-going impact of COVID-19 falls out in 2025/26.	-261			-261
	Total Previously Agreed Changes to Pressures funded by the COVID-19 Reserve	-261	0	0	-261
	Total Previously Agreed Budget Changes	10,947	14,788	0	25,735
	New Budget Increases				
	Demography				
2026ASC1	Projected increase in demand resulting from population growth. 0.3% of the total Adult Social Care budget for 2024/25.	-774	-2,532	6,429	3,123
	Subtotal Demographic Growth	-774	-2,532	6,429	3,123
	Pay Inflation				
	Pay inflation - indicative	0	-110	737	628
	Inflation				
2026ASC4	Forecast increases to the cost of care packages due to inflation. No inflationary increase in 2025/26 beyond that agreed previously in the MTFS approved by Council in February 2024.	0	3,847	9,964	13,811
	Subtotal Inflation	0	3,737	10,701	14,439
	Demand and Other Pressures				
CORP110	Impact of increase in employers NI contribution (to be distributed across service area)	825			825
	Total Demand and Other Pressures	825	0	0	825
	Total New Budget Increases	51	1,205	17,130	20,037
	Pooled Budget Contributions				
2026ASC13	Review of system contributions from the NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board to fund mental health aftercare services in line with legal responsibilities for older adults. 1.4% of the total Adult Social Care budget for 2024/25	-3,500	0	0	-3,500
2026ASC14	Review of system contributions from the NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board to fund aftercare in mental health services for people with a physical disability. 0.3% of the total Adult Social Care budget for 2024/25.	-700	0	0	-700
2026ASC19	As more people receive care at home thanks to the success of Home First Discharge to Assess programme, the need for a bed-based discharge pathway is reduced and can be focussed on people with high levels of frailty and complex dementia presentations (subject to Cabinet and NHS ICB approvals). 0.1% of the total Adult Social Care budget for 2024/25.	-333	0	0	-333
2026ASC21	The charge for setting up of an universal deferred payment agreement have been reviewed for the first time since 2015 and updated to cover the setting up costs of these agreements, as set out in Care Act 2014. This is 0.1% of the total Adult Social Care budget for 2024/25.	-150	0	0	-150
2026ASC23	Reduction in the number of packages that include double handed care (the need to have two carers to help support the individual) thanks to the successful implementation of reablement programme and assistive technology solutions. 0.2% of the total Adult Social Care budget for 2024/25.	-388	-112	0	-500
2026ASC24	Arrangement fees for people who fund their own care have been reviewed and brought in line with other local authorities.	-20	0	0	-20
	Total Pooled Budget Contributions	-5,091	-112	0	-5,203
	Adult Services				
	Cross cutting savings (to be distributed across service area)	-2,984	-875	0	-3,859
	Total New Adult Services Savings	-8,075	-987	0	-9,062
	Total New Adult Services	-8,024	218	17,130	10,975
	Total New & Previously Agreed Budget Changes	2,923	15,007	17,130	36,710

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Demographic Growth				
	Demographic Growth	5,494			5,494
	Early Help, Front Door & Social Care				
23CS5	Children's Placement Demography and Price Inflation - increase to existing planned demography of £4.0m. COVID-19 has had an impact in this area due to more children being in placements than expected, for longer periods of time, along with an unusually large increase in the unit price for a placement. The demographic increases link to delays in courts and changes in individual circumstances resulting in children spending longer in care than they may have done.	100			100
	Education & Learning				
24CS32	Home to School Transport: There is a significant increase in the number of students needing an Education, Health and Care Plan (EHCP). 33% of students with an EHCP require transport and the student increases are estimated at 11% in 2024/25 and 9% in 2025/26.	1,200			1,200
	Subtotal Demographic Growth	6,794	0	0	6,794
	Inflation				
	Pay Inflation (2.5%)	1,463			1,463
	Unallocated pay inflation - indicative	460	4,317		4,777
	Contract Inflation	255			255
	Early Help, Front Door + Social Care				
24CS6	Inflation: funding for estimated inflationary increases to the cost of care.	1,600			1,600
	Education & Learning				
24CS30	On-going impact of increases in the cost of mainstream bus tenders over the medium term as cohorts of contracts are tendered.	213			213
24CS30	On-going impact - Will need splitting between Primary and Secondary				
24CS31	Inflation: funding for estimated inflationary increases to the cost of transport for children with SEND.	305			305
	Home to School Transport				
2025CS-HN713	Future increases in the number of EHCPs	400	2,500		2,900
	Subtotal Inflation	4,696	6,817	0	11,513
	Demand and Other Pressures				
	Education & Learning				
23CS1	Special Educational Needs (SEN) Casework Team - an increase in demand for Education Health & Care Plans (EHCPs) and the number of approved EHCPs which require an annual review has created a pressure across the SEN service including case workers, educational psychologists, quality and advocacy support. Additional capacity is needed to ensure quality and timeliness are in line with expected standards.	281			281
	Early Help, Front Door & Social Care				
24CS1	Continuation of £0.970m funding for adult facing services within family safeguarding (family solutions plus), relating to contracts supporting domestic abuse, adult mental health & substance misuse. The increases are after taking account of the Supporting Families grant of £0.485m in 2024/25 plus funding from the Public Health reserve of £0.200m in 2024/25.	685			685
	Children's Services Central Costs				
2025CS787	Social Care Demand and inflation pressures continuing from 2023/24 (full year effect)	2,274	-4,237		-1,963
	Subtotal Demand and Other Pressures	3,240	-4,237	0	-997

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Investments				
	Early Help, Front Door & Social Care				
2025CS790/1/3	New Service Investments (supporting the Financial Strategy) Recruitment & Retention Strategy	832	708		1,540
	Social Care				
2025CSTBC1	Digital acceleration - removal of Social Care Grant from 2024/25 Digital innovation to assist customer pathways and user experience in information finding and advice, pathways to services and contact points, with additional ability for practitioner to make better use of data and agile working.	-500			-500
2025CSTBC2	Oxfordshire Way - removal of Social Care Grant from 2024/25 Develop the Oxfordshire Way approach further for all ages to develop community resilience and at-home services and to reduce inequalities in accessing care and support	-699			-699
	Education & Learning				
2025CSTBC3	Home to School Transport - Additional budget - removal of Social Care Grant from 2024/25 Improve data and systems to drive efficiencies in systems and manage service assessment, officer time and services levels.	-400			-400
2025CSTBC4	Home to School Transport - Investment - removal of Social Care Grant from 2024/25 Independent living skills and enablement via travel training and accessibility, working with bus operators and other key stakeholders	-400			-400
	Children's Services Central Costs				
2025CSTBC5	Family Safeguarding - removal of Social Care Grant from 2024/25 Extend the family safeguarding model to work more closely with schools to build additional resilience into the model in order to reduce demand and resolve family issues at the earliest possible opportunity. This will include working with schools to build capability as well as with families and other stakeholders.	-900			-900
	Provider Services & Safeguarding				
2025CSTBC6	Foster Care - removal of Social Care Grant from 2024/25 Investment into retention and support of foster carers via a no detriment policy/skills and fees levels review and strategy to support kinship carers as per new DfE guidance in December 2023.	-500			-500
	Early Help, Front Door & Social Care				
2025L&CO4	Social Care Invest in Family Help Team to reduce the future demand and cost of care. Assumes team would be in place from July 2024 onwards.	125			125
2025L&CO5	Revenue borrowing costs associated with adding three new children's homes from 2026/27 (including one focused on older children) to the capital programme.		120	120	120
	Education & Learning				
2025L&CO3	Revenue costs involved with increasing early intervention work in Early Years and primary school settings to respond to SEND needs and proactively support the transition into mainstream education. £0.5m investment in 2024/25, partly falling out in 2025/26	-120			-120
	Subtotal Investments	-2,562	828	120	-1,734
	Extend COVID-19 Funding that falls out in 2026/27				
	Education & Learning				
2026COVID	The modelling approach to COVID-19 within Oxfordshire across all services has been to compare expected, annual growth patterns to growth seen through the pandemic. The excess growth is deemed to be as a result of the pandemic. Using this method there were an extra 74 plans issued, and applying costs based on the normal pattern of provisions, this results in an additional cost to High Needs. Funding removed from 2026/27		1,200		1,200
	Children's Services Central Costs				
	Total Previously Agreed Budget Increases	12,168	4,608	120	16,776

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Reductions				
	Education & Learning				
2025CS-HN707	Education Adjust growth funding already in budget	-281	0		-281
	Early Help, Front Door & Social Care				
24CS20	The Supporting Families grant will continue for a further two years. Total budgeted grant expected to fall out in 2025/26	110			110
2025CS721	Social Care Agency Staff In Social Care - replacement with permanent Staff	-1,600	-1,200		-2,800
2025CS723	Social Care Manage Demand for Children We Care For (CWCF) - Maintain CWCF at the current number	-3,400	-700		-4,100
2025CS724	Social Care Bring Children We Care For (CWCF) currently placed out of the county back into Oxfordshire	-1,300	-300		-1,600
2025CS725	Social Care High Cost Placements - Obtain better value care for children living in high-cost residential placements	-600	0		-600
2025CS726	Social Care Exits from Care - Ensuring children cease to be Children We Care For (CWCF) in line with their plan in a timely way	-2,500	-2,800		-5,300
	Children's Services Central Costs				
2025CS1063	Social Care Offset savings with re-instatement of previous savings or replace COVID-19 funding that drops out of Medium Term Financial Strategy with base budget.	944			944
	Early Help, Front Door + Social Care				
2025L&CO24	Social Care Invest to save' returns resulting from reducing numbers of private placements for children we care for through increase in internal care provision (see 2025L&CO5)		-120	-120	-240
2025L&CO25	Social Care Investment in Family Help Team (see 2025L&CO3) reduces future demand for and cost of care.	-250	-500		-750
	Total Previously Agreed Budget Savings	-8,877	-5,620	-120	-14,617
	Previously Agreed Changes to Pressures funded by the COVID-19 Reserve on a one - off basis				
	Education & Learning				
COVID11	The modelling approach to COVID-19 within Oxfordshire across all services has been to compare expected, annual growth patterns to growth seen through the pandemic. The excess growth is deemed to be as a result of the pandemic. Using this method there were an extra 74 plans issued, and applying costs based on the normal pattern of provisions, this results in an additional cost to High Needs. Funding removed from 2026/27		-1,200		-1,200
	Total Previously Agreed Changes to Pressures funded by the COVID-19 Reserve (replaced by additional funding in row 2025CS1063)	0	-1,200	0	-1,200
	Total Previously Agreed Budget Changes	3,291	-2,212	0	959

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Budget Increases				
	Demography				
2026CS10	Demand increases resulting from population growth	0	1,140	1,510	2,650
2026CS11	Strategy savings risk (50% of historic 2025/26 savings, 100% of historic 2026/27 savings)	4,700	5,000	0	9,700
	Education				
2026CS15	Budget pressure resulting from re-allocating the original £1.3m demographic growth earmarked for Home to School transport to other CEF services for 2024/25 and 2025/26.	2,600			2,600
2026CS16	Update to Home to School demographic growth. This figure assumes the same annual growth of 7% (Post 16 SEN) and 9% (SEN) and factors in the volume cost impact of increasing Out of County provision.	400	700	3,200	4,300
2026CS33	Education Psychology - Demand for Education, Health and Care Needs Assessments (EHCNA) is expected to increase and there is a statutory requirement to provide information from an Education Psychologist for every EHCNA agreed.	641	1,027	0	1,668
	Subtotal Demographic Growth	8,341	7,867	4,710	20,918
	Inflation				
	Pay inflation - indicative	0	-600	4,037	3,437
	Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%)	245	780	836	1,861
	Income Inflation (2.0%)	-34	-34	-34	-102
2026CS12	Inflation - funding for estimated inflationary increases to the cost of care. This figure is based on the National Living Wage published October 2024 and CPI+ adjustment	1,459	2,628	2,890	6,977
	Subtotal Inflation	1,670	2,774	7,729	12,173
	Demand and Other Pressures				
	Education & Learning				
2026CS34	Reversal of prior funding agreed from Covid-19 to fund High Needs Block Pressures. This funding will now be used to support our schools to become more inclusive.	-1,200	0	0	-1,200
2026CS35	SEN Inreach Outreach - disapplication request to be submitted. This funding will be used to support schools to become more inclusive.	500	0	0	500
	Total Education & Learning	-700	0	0	-700
	Early Help, Front Door + Social Care				
2026CS17	Supporting Families Government grant - confirmation has not been received from Government on whether this grant will be continued from March 2025. Continuation of funding is required for Supporting Families funded posts, Community Impact Zone and Locality Community Support Service staffing so that key services can continue to be delivered.	360	0	0	360
	Total Early Help, Front Door + Social Care	360	0	0	360
	Children's Services Central Costs				
CORP110	Impact of increase in employers NI contribution (to be distributed across service area)	1,216			1,216
2026CS18	Remove undeliverable previously agreed savings	2,755	0	0	2,755
	Total Children's Services Central Costs	3,971	0	0	3,971
	Subtotal Demand and Other Pressures	3,631	0	0	3,631
	Total Pressures	13,642	10,641	12,439	36,722

Children's Services

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Investments				
2026CS19	Social Work Apprenticeships - Additional funding to align with 2025CS793 Recruitment & Retention Strategy (apprenticeships). This investment will enable us to recruit at least 25 new social work apprentices, contributing to our long-term goal of reducing reliance on temporary social work staff.	127	137	183	447
2026CS37	Investment in developing services to support under 5 years olds. This will include developing our early help and early years support so that all children can get the best possible start in life.	1,000	0	0	1,000
2026CS38	On-going funding of £2.0m added to fund an investment in Children's Prevention - £1.4m of this is funded by the Children's Prevention Grant. This will need to be used to support new spend required to support the national roll out of Family Help but further information is awaited.	2,000			2,000
2026L&CO2	Investment to deliver on the outcomes of the Education Commission, with a particular focus on narrowing the gap for disadvantaged children, embedding best practice within a new legislative environment and providing support to partnership work.	250	-250	0	0
2026L&CO3	Extend 2025L&CO3 funding for SEND early-intervention support in Early Years and primary school settings to respond to SEND needs and proactively support the transition into mainstream education. This will need a disapplication to DfE to obtain Secretary of State agreement to add this funding into Early Years and Primary School settings.	120	-120	0	0
2026L&CO4	2026CS38: If any of the top-up funding of £0.6m funding remains following the implementation of actions/plan in line with the grant requirements, then build on 2025L&CO4 by supporting families at the earliest possible stage, strengthen safeguarding and tackle persistent school absence. Subject to 2026L&CO4, reallocate ongoing offsetting funding from investment in Children's Prevention measures (2026CS38)	0	0	0	0
2026L&CO5	Invest in Special Educational Needs and Disabilities Information Advice and Support Service (SENDIASS) to support parents/carers accessing SEND services (2 further FTE)	90	30	0	120
2026L&CO6	Free Breakfast Club Delivery Strategy to identifying barriers to county-wide roll out of Government scheme (seek match funding from Multi Academy Trusts) so that every child can benefit. The strategy should also consider the role for the potential in-house County School Meals service.	120	-120	0	0
2026L&CO7	Scoping work for new Youth Futures Hubs in Oxfordshire. This should use co-production methods to engage with young people alongside the deprivation work done by Public Health to develop plans for Hubs across the County aimed at meeting the needs of marginalised young people.	0	120	-120	0
	Subtotal Investments	3,707	-203	63	3,567
	Total New Budget Increases	17,349	10,438	12,502	40,289
	New Budget Savings				
	Early Help, Front Door + Social Care				
2026CS25	Supporting families grant. We are awaiting confirmation from Government as to whether this grant and national initiative will be continued after March 2025. If the grant is not continued, we will review the resource associated with administering and managing the grant.	-120	0	0	-120
	Total Early Help, Front Door + Social Care	-120	0	0	-120
	Provider Services & Safeguarding				
2026CS23	Introduction of a no detriment policy for Special Guardianship Orders, to increase local capacity to support children we care for	-14	-202	-167	-383
2026CS24	Capital loans to foster carers to increase local capacity to support children we care for	-500	0	0	-500
2026CS30	Review of alternative delivery mechanisms for Outdoor Therapy services.	-273	0	0	-273
2026CS27	Review of sundry spend and budget rationalisation.	-70	0	0	-70
	Total Provider Services & Safeguarding	-857	-202	-167	-1,226
	Children's Services Central Costs				
	Cross cutting savings (to be distributed across service area)	-1,912	-2,166	0	-4,078
	Total New Children's Services Savings	-2,889	-2,368	-167	-5,424
	Total New Children Services	14,460	8,070	12,335	34,865
	Total New & Previously Agreed Budget Changes	17,752	5,857	12,335	35,824

Environment & Highways

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Demographic Growth				
	Demographic Growth (growth in waste tonnages)	430			430
2025EPDG	Add new year of demographic growth for Waste Management		400		400
	Subtotal Demographic Growth	430	400	0	830
	Inflation				
	Pay Inflation (2.5%) indicative service area budget	96			96
	Pay Inflation (2.5%) indicative service area budget	184			184
	Unallocated pay inflation - indicative	63	594		657
	Contract Inflation	1,571			1,571
	Income Inflation (2.0%)	-93			-93
	Business Rates Inflation	16			16
	Subtotal Inflation	1,838	594	0	2,432
	Demand and Other Pressures				
	Environment				
24EP8	Household Waste Recycling Centres - anticipated increase in the cost of new contracts from 2025/26.	625			625
24EP10	Impact of implementation of Controlled Waste Regulation	100			100
2025EP645	Take action in 2024/25 to reduce the future cost of closed landfill site monitoring	-20			-20
2025EP647	Resource to write circular economy strategy. One off funding falls out in 2025/26.	-30			-30
2025EP692	Various pressures associated with service areas within Environment & Circular Economy 2024/25 (offset by saving EP693). Funding partly falls out in 2025/26 and 2026/27.	-115	-123		-238
2025EP694	Household Waste Recycling Centres (HWRC): unsorted waste and essential site repair pressures 2024/25 (offset by saving EP695). Funding partly falls out in 2025/26.	-114			-114
	Highways & Maintenance				
24EP3	Additional temporary resources and expertise to support the exploration and delivery of a new highways maintenance contract from the end of March 2025. Funding expected to fall out in 2025/26 after the contract is agreed.	-250			-250
2025EP622	Increased highway maintenance activity (additional funding for potholes)	100	50		150
	Network Management				
2025EP588	Increased Parking Service operational and maintenance costs	380	200		580
2025EP598	Increased drawdown from Parking Reserve to support increased maintenance and operational costs	-380	-200		-580
	Subtotal Demand and Other Pressures	296	-73	0	223
	Investments				
	Network Management				
2025L&CO8	Introduce four new Controlled Parking Zones (see 2025L&CO27). One off funding falls out in 2025/26.	-200			-200
2025L&CO11	Revenue costs for additional investments in Automatic Number Plate Recognition (ANPR) enforcement of moving traffic offences of existing Traffic Regulation Order restrictions (see 2025L&CO29). One off funding falls out in 2025/26.	-180			-180
2025L&CO12	Feasibility Study into practicalities and opportunity in emissions and vehicle category based charging. Early investigatory work to identify potential policy and income benefits. One off funding falls out in 2025/26.	-30			-30

Environment & Highways

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Investments (Budget Priority Reserve one - off funding)				
	Highways & Maintenance				
2025EPTBC2	Gully and ditch clearing and repairs in areas recently flooded. One off funding falls out in 2025/26.	-300			-300
2025EPTBC3	Boost capacity to work with landowners and Parishes for them to clear ditches and implement Sustainable Drainage Schemes. One off funding falls out in 2025/26.	-300			-300
2025EPTBC4	A second cut of urban verges around footways and cycleways. One off funding falls out in 2025/26.	-150			-150
2025EPTBC5	Reclaim footpaths and cycleways – vegetation clearance and siding-out. One off funding falls out in 2025/26.	-510			-510
	Total Investments	-1,670	0	0	-1,670
	Total Previously Agreed Budget Increases	894	921	0	1,815
	Previously Agreed Budget Reductions				
	Environment				
2025EP693	Various pressures associated with service areas within Environment & Circular Economy - to be managed within the existing budget allocation 2024/25 (offsets pressure EP692)	115	123		238
2025EP695	Manage Household Waste Recycling Centre pressure through reduction in waste costs 2024/25 (offsets pressure EP694)	114	0		114
	Highways & Maintenance				
2025EP620	Increase the use of commuted sums held in reserves to maintain new infrastructure as a result of new developments and changes to the highway	-100	-100		-200
24EP15	Anticipated increases in on street parking income.	-150			-150
2025L&CO27	Income from new Controlled Parking Zones (see 2025L&CO8).	-150			-150
2025L&CO29	Automatic Number Plate Recognition (ANPR) income (see 2025L&CO11).	-270			-270
	Total Previously Agreed Budget Reductions	-441	23	0	-418
	Total Previously Agreed Budget Changes	453	944	0	1,397
	New Budget Increases				
	New Demography and Inflation				
2026EH10	Demand increases resulting from population growth relating to waste tonnes being disposed of, ranging from 2.9% to 3.2% per annum			400	400
2026EH11	Increase in street lighting and lit signs as a result of asset growth.	145	145	0	290
2026EH19	Increase in highway assets as a result of the maintainable network growing.	300	270	250	820
2026EH20	Increase in the number of traffic signals that need to be maintained as a result of asset growth.	120	120	0	240
2026EH28	Committed Sums draw down to fund highways maintenance and network Management growth	-565	-535	-250	-1,350
	Subtotal Demographic Growth	0	0	400	400
	Pay Inflation				
	Pay inflation - indicative	0	-83	556	473
	Contract Inflation (RPI - 2.2%; CPI - 1.6%; EPI 1.7% and other fixed rates)		2,517	2,910	5,427
	Income Inflation (2.0%)	-271	-437	-437	-1,145
	Subtotal Inflation	-271	1,997	3,029	4,755

Environment & Highways

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Demand and Other Pressures				
	Environment				
2026EH12	New carbon tax applied to fossil fuel carbon generated from waste incinerated from April 2028. Need for pre-implementation activity in the run up to the scheme starting in April 2026.	0	200	0	200
2026EH14	The Waste contract was extended until October 2027, as such expected associated costs with new contract can be delayed. so this budget increase can be pushed back to 2027/28.	-625	0	625	0
2026EH15	Dean Pit leachate management and Dix Landfill long term management and Landfill Tax increased by 21% from April 2025	217	50	0	267
	Total Environment	-408	250	625	467
	Network Management				
2026EH21	Income from moving traffic offences less than assumed within previous year budget assumptions.	200	0	0	200
2026EH22	Additional maintenance & management costs associated with increasing number of Park and Rides.	75	75	0	150
2026EH23	Delay in achieving Department of Transport approval of Lane Rental Scheme. Further work required and as such part year impact only (6months) anticipated.	1,075	-1,075	0	0
	Total Network Management	1,350	-1,000	0	350
	Senior Management Team				
	Impact of increase in employers NI contribution (to be distributed across service area)	398			398
	Total Senior Management Team	398	0	0	398
	Subtotal Demand and Other Pressures	1,340	-750	625	1,215
	New Investments				
	Highways & Maintenance				
2026EH39	Move to an annual highway drainage gully emptying & jetting cycle	1,500	0	0	1,500
2026EH40	investment of £0.4m required to support holding the price of a joint ticket (parking and bus fare) at Park & Ride car parks unchanged from 2024/25.	400	-400		0
2026L&CO9	Increased enforcement of streetworks (2 Officers and 1 Senior Officer)	65	65		130
2026L&CO11	Development of Kerbside Strategy (including lobbying Government for powers to tackle pavement parking)	40	-40		0
2026L&CO12	Phase five of School Streets scheme (revenue cost of implementation/maintenance - see Section 5.3 for capital funding for five further school streets)		47	-30	17
	Total Highways & Maintenance	2,005	-328	-30	1,647
	Subtotal Investments	2,005	-328	-30	1,647
	Total New Budget Increases	3,074	919	4,024	8,017

Environment & Highways

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Budget Savings				
	Infrastructure Delivery				
2026EH25	Increased booking of staff time to council projects and schemes.	-100	0	0	-100
	Total Infrastructure Delivery	-100	0	0	-100
	Highways & Maintenance				
2026EH26	Reduction in streetlighting energy usage as a result of LED lamp replacement investment (previously a pressure under Ref 24EP1)	-1,500	0	0	-1,500
2026EH30	Drawdown from commuted sums to support previous year's growth in highway maintenance services	-500	0	0	-500
2026L&CO21	Receipts from increased enforcement of streetworks achieved through investment in increased enforcement of streetworks (2 Officers and 1 Senior Officer). See 2026L&CO9	-114	-114		-228
2026L&CO22	Introduce long stay parking charge(s) at Thornhill Park & Ride in 2026/27 for those connecting to coach-services for Heathrow and Gatwick		-10		-10
	Total Highways & Maintenance	-2,114	-124	0	-2,238
	Senior Management Team				
	Cross cutting savings (to be distributed across service area)	-1,705	-398	0	-2,103
	Total New Environment & Highways Savings	-3,919	-522	0	-4,441
	Total New Environment & Highways Services	-845	398	4,024	3,576
	Total New & Previously Agreed Budget Changes	-392	1,342	4,024	4,973

Economy and Place

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Inflation				
	Pay Inflation (2.5%) indicative service area budget	265			265
	Unallocated pay inflation - indicative	27	251		278
	Contract Inflation	261			261
	Income Inflation (2.0%)	-28			-28
	Subtotal Inflation	525	251	0	777
	Demand and Other Pressures				
	Transport Policy				
24EP30	Transport Hubs (revenue funding for capital expenditure of £0.5m per year for three years in locations across Oxfordshire including e-bike hire, car club promotion etc). Funding will fall out in 2026/27.		-500		-500
2025EP654	Create Sustainable Travel to School strategy.	-200			-200
2025EP744	Pressures associated with policy development for area travel plans, HGV studies and Multi Modal transport model (offset by saving EP745)	405	-568		-163
	Environment				
23EP5	Increased contribution to the Regional Flood Co-ordination Committee Levy	22			22
	Climate Action				
23EP11	£0.066m funding to increase capacity to develop pipeline and contract delivery of projects to support the Zero Carbon Infrastructure was added to the budget in 2022/23. This reduced to £0.064m in 2023/24 and falls out in 2025/26.	-64			-64
23EP14	Funding for short term capacity to ensure Oxfordshire is "Grid ready", developing Energy System planning and flexibility trials falls out by 2025/26.	-64			-64
	Subtotal Demand and Other Pressures	99	-1,068	0	-969
	Investments				
	Transport Policy				
2025L&CO13	Phase four of the school streets scheme.	77	-30		47
2025L&CO14	Funding for a feasibility study into the introduction of new Demand Responsive Transport (DRT) bus services in urban/suburban and rural settings 2024/25. The study will also look into the application of DRT services to support Home to School transport. One off funding falls out in 2025/26.	-70			-70
2025L&CO10	Feasibility study and implementation strategy for bus franchising. One off funding falls out in 2025/26.	-150			-150
2025L&CO15	Seed funding for supporting pilot Demand Responsive Transport (DRT) bus services, building on business case developed through 2025L&CO14.	250	-250		0
	Place Making				
2025L&CO16	Revenue borrowing costs for pipeline of capital projects to tackle congestion in built up areas (£3m capital spend in 2024/25 and 2025/26).	180			180
2025L&CO17	Revenue borrowing costs for pipeline delivery of capital projects identified as part of the East Oxford Mini-Holland Project (£2m capital spend each year of MTFS).	120	120		240
	Total Investments	407	-160	0	247
	Total Previously Agreed Budget Increases	1,031	-977	0	55

Economy and Place

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Reductions				
	Transport Policy				
2025EP658	One - off capitalisation of staff time through recharging costs associated with School Streets project. One off saving in 2024/25 reinstated in 2025/26.	25	0		25
2025EP774	Utilise Bus Service Operators Grant (BSOG) to support spend in 2024/25 and 2025/26		400		400
2025EP745	Manage various pressures associated with policy development under existing budget allocation (offsets pressure EP744)	-405	568		163
2025EP772	Release uncommitted element of on-going investment 24EP27 Countywide Community Transport Initiatives agreed in February 2023 on one - off basis in 2024/25. One off release from 2024/25 reinstated in 2025/26.	260			260
	Environment				
2025EP638	Reinstate reduction in bespoke Lead Local Flood Authority planning consultations 2024/25 (2025EP638). One off funding falls out in 2025/26.	-40			-40
	Place Making				
2025EP659	Consolidated savings for: - Introduction of standing advice for Transport Development Management - Combining Highways agreement and Engineering and assurance teams - Increase income from Planning Performance Agreement charges - Optimising the commissioning of modelling - Use of Section 106 funding held to develop schemes or the interest pot	-180	0		-180
	Climate Action				
2025EP634	Climate Action: one - off income relating to greenhouse gas reporting. One off income falls out in 2025/26.	12	0		12
	Business Performance & Services Improvement				
2025EP633	Increased recharging of staff time for projects	-20	0		-20
	Innovation				
2025ITI&D TB	Innovation Service (iHub): use contribution from reserve in 2024/25 and move to being self funding from 2025/26	-321	0		-321
	Total Previously Agreed Budget Reductions	-669	968	0	299
	Total Previously Agreed Budget Changes	362	-9	0	354
	New Budget Increases				
	Pay Inflation				
	Pay inflation - indicative	0	-35	235	200
	Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%)				0
	Income Inflation (2.0%)	0	-4	-4	-8
	Subtotal Inflation	0	-39	231	192
	Demand and Other Pressures				
	Climate Action				
2026EP5	Pressure in energy and retrofit staffing budget owing to gap between grant funding	50	-50	0	0
	Total Climate Action	50	-50	0	0
	Subtotal Demand and Other Pressures	50	-50	0	0

Economy and Place

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Investments				
	Strategic Planning				
2026EP1	Additional temporary resource to support the development of four nationally significant infrastructure projects over the next two financial years.	75	0	-75	0
2026L&CO8	Resourcing to support the recommendations of the Citizens Assembly on transport	50		-50	0
2026L&CO10	Full Business Case development for Greenways cross-country cycle routes connecting rural villages and market towns to/from Oxford	100		-100	0
2026L&CO13	One - off piece of work for evidence gathering and design work for developing further area based HGV enforcement	140	-140		0
	Total Strategic Planning	365	-140	-225	0
	Climate Action				
2026EP2	Invest in carbon sequestration to move the council's operational emissions towards a negative net total (i.e. beyond 'net zero')	80	0	0	80
2026EP4	Carbon Management Plan - forward purchase of Carbon offsets to reduce impact of future offsetting costs.	30	0	0	30
2026EP10	Investment in pro-active flooding measures and working with communities who have suffered flooding (one - off)	2,000	-2,000	0	0
2026EP11	An ongoing investment of £0.1m is proposed for an additional two flood officers to recruit, train and support Flood Wardens or equivalent those places that have s19 reports associated, and to work with Emergency Planning and local resilience bodies to encourage relevant Parish and Town Councils or equivalent to complete emergency plans	100	0	0	100
	Total Climate Action	2,210	-2,000	0	210
	Place Shaping				
2026EP12	£1m one – off investment is proposed to leverage investment in rail, including supporting active travel access, improvement programmes and the development of strategic cases and masterplans to prove the environmental, economic and community case for rail.	1,000	-1,000	0	0
	Total Place Shaping	1,000	-1,000	0	0
	Subtotal Investments	3,575	-3,140	-225	210
	Total New Budget Increases	3,625	-3,229	6	402
	New Budget Savings				
	Strategic Planning				
2026EP9	Strategic Planning Increasing S106 income target to reflect higher income in recent years	-30	0	0	-30
	Total Strategic Planning	-30	0	0	-30
	Place Making				
2026EP7	Temporary reduction in revenue works budget in central Oxfordshire team while activity is focussed on alternatively funded core schemes.	-40	0	40	0
	Total Place Making	-40	0	40	0
	Total New Budget Savings	-70	0	40	-30
	Total New Economy and Place	3,555	-3,229	46	372
	Total New & Previously Agreed Budget Changes	3,917	-3,238	46	726

Public Health & Communities

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Reductions				
	Public Health (Domestic Abuse)				
2025PH555	Utilisation of government grant to fund domestic abuse services means £0.200m of council funding can be released on a one - off basis in 2024/25. Funding reinstated in 2025/26.	200			200
	Total Previously Agreed Budget Changes	200	0	0	200
	New Budget Increases				
	Communities				
	Income Inflation (2.0%)	-12	-12	-12	-36
	Subtotal Inflation	-12	-12	-12	-36
	Demand and Other Pressures				
	Libraries & Heritage				
2026PH9	Home Library Service - This is a provision designed for vulnerable adults who may have difficulty visiting a physical library. Through a large team of volunteers, the service will visit vulnerable residents at their homes to deliver books and audio visual items. The funding will help to sustain and develop this service to meet the recent increase in demand.	80	0	0	80
2026PH10	Early Years Library - This service is designed to help early childhood education and supports cognitive and social-emotional development of children at key stages. They include effective, yet low budget activities, such as Bookstart, rhyme-times, stay and play sessions, and a wide range of books and other resources to help with child development and literacy. This funding will support this work and help meet growing demand, through purchasing various reading materials.	80	0	0	80
	Total Libraries & Heritage	160	0	0	160
	Public Health & Communities				
CORP110	Impact of increase in employers NI contribution (to be distributed across service	149			149
	Total Public Health & Communities	149	0	0	149
	Subtotal Demand and other Pressures	309	0	0	309
	New Investments				
2026PH11	A further £0.3m added to the budget for Domestic Abuse to reflect the increase in the Domestic Abuse Duty Safe Accommodation Grant	292			292
	Subtotal Investments	292	0	0	292
	Total New Budget Increases	589	-12	-12	565
	New Budget Savings				
	Public Health				
2026PH1	Utilisation of government grant to fund domestic abuse services means £0.200m of council funding can be released on a one - off basis in 2025/26. Funding reinstated in 2026/27.	-200	200	0	0
2026PH6	Utilisation of Public Health Grant to support Family Solutions Plus	-250	250	0	0
2026PH7	Utilisation of Public Health Grant to help fund Community Capacity Grants	-250	250	0	0
2026PH8	Savings for ASC through reduced charges for social care assessments	-72	72	0	0
	Total Public Health	-772	772	0	0
	Public Health & Communities				
	Cross cutting savings (to be distributed across service area)	-45	-148	0	-194
	Total New PH & Communities Savings	-817	624	0	-194
	Total New PH & Communities Services	-228	612	-12	371
	Total New & Previously Agreed Budget Changes	-28	612	-12	571

Fire & Rescue and Community Safety

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Inflation				
	Community Safety	466			466
	Pay Inflation (2.5%)				
	Unallocated pay inflation - indicative	55	519		574
	Subtotal Inflation	521	519	0	1,040
	Oxfordshire Fire & Rescue Service				
2025CSafety670	Vehicle Renewals - increase revenue contribution for replacement of Fire Vehicles	572	120		692
2025CSafety754	Cultural Development Work. One off funding falls out in 2025/26.	-50	0		-50
	Subtotal Demand and Other Pressures	522	120	0	642
	Total Previously Agreed Budget Increases	1,043	639	0	1,682
	Previously Agreed Budget Reductions				
	Total Previously Agreed Budget Reductions	0	0	0	0
	Total Previously Agreed Budget Changes	1,043	639	0	1,682
	Inflation				
	Pay inflation - indicative	419	421	421	1,261
	Income Inflation (2.0%)	-3	-3	-3	-9
2026FRCS1	Contract Inflation	155	160	165	480
	Subtotal Inflation	571	578	583	1,732
	Oxfordshire Fire & Rescue Service				
2026FRCS2	Emergency Services Mobile Communication Programme (Operational Radios) There is an ongoing government led central project to replace the mobile communications platform for emergency services. It is expected to cost us an additional £200k a year once implemented.	0	200	0	200
2026FRCS3	Emergency Response Resilience Contract The council must have plans in place to continue to provide a fire and rescue service even when large numbers of firefighters are unavailable such as during industrial action/pandemic. This resilience will be provided by a third party provider	150	0	0	150
2026FRCS4	Fire pensions that have been rolled into the Revenue Support Grant.	62			62
CORP110	Impact of increase in employers NI contribution (to be distributed across service area)	484			484
	Subtotal Demand and Other Pressures	695	200	0	895
	Total New Budget Increases	1,266	778	583	2,627
	New Budget Savings				
	Oxfordshire Fire & Rescue Service				
2026FRCS10	Implementation of interim measures to improve fire engine availability and response times. Reprioritising fire cover by geographical area (rather than total numbers) will reduce the need for additional hours payments.	-30	0	0	-30
	Cross cutting savings (to be distributed across service area)	-165	-484	0	-649
	Total New Fire & Community Safety Savings	-195	-484	0	-679
	Total New Fire & Community Safety Budget Changes	1,071	294	583	1,949
	Total New & Previously Agreed Budget Changes	2,115	933	583	3,631

Resources and Law & Governance

Proposal Ref	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Inflation				
	Pay Inflation (2.5%) indicative service area budget	1,117			1,117
	Unallocated pay inflation - indicative	100	933		1,032
	Contract Inflation (RPIX - 4.2%; RPI - 4.1%; CPI - 2.5%)	660			660
	Income Inflation (2.0%)	-66			-66
	Business Rates Inflation	53			53
	Property & Assets				
24CCCS1	Increases in utility costs for the council's buildings	55			55
24CCCS31	Property Facilities Management - additional contract inflation based on the OBR inflation forecast set out in the Autumn Statement 2022.	50			50
24CCCS33	Property Catering - additional food and utilities inflation resulting in an increase cost for school meal which can't be recovered due to restriction on price increase on school meal. This follows the increased inflation forecast set out by the OBR in the Autumn Statement 2022.	50			50
24CCCS34	Landlord & Tenant - additional contract inflation of 10% in 2024/25 and 2025/25 based on the OBR inflation projection in the Autumn Statement 2022.	370			370
24EP4	Home to School transport - increase in the cost of school transport (directly provided and contracted) due to increases in fuel and other costs.	350			350
	Subtotal Inflation	2,739	933	0	3,672
	Demand and Other Pressures				
	Corporate Services				
2025Corp973	Revised structure and pay scales for the council's Strategic Leadership Team (pending approval by Council on 7 November 2023). Additional contributions will be sought from existing council budgets so that the pressure is reduced as far as possible.	28	28		56
	Law & Governance				
2025C&CE529	Appointment of an Area Coroner in accordance with a recommendation from the UK Chief Coroner	96	0		96
	Property & Assets				
24CCCS5	Staff shortages mean there is increased dependency on agency staff which has increased costs of cleaning the council's buildings. Action is being taken to reduce these costs in 2024/25 and 2025/26.	-100			-100
2025PI&FMTBC	Continued one off contribution to Children's Centre rents. One off funding falls out in 2025/26.	-113			-113
2025PI&FMTBC	Fund one-off Children's Centre rents from the Budgets Priorities reserve. One off funding falls out in 2025/26.	113			113
2025EP583	Home to School Transport Digital Contract Management System -	150			150
	Subtotal Demand and Other Pressures	174	28	0	202
	Investments				
	Public Affairs, Policy & Partnership				
2025L&CO22	Citizens Assembly on transport in Central Oxfordshire. One off funding falls out in 2025/26.	-150			-150
2025L&CO21	Resource to support the development and initial delivery of a Social Value and Community Wealth Building Strategy, including relevant training and external expertise, focusing on all relevant aspects of social value generation and community wealth building. One off funding falls out in 2025/26.	-60			-60
	Subtotal Investments	-210	0	0	-210
	Total Previously Agreed Budget Increases	2,703	961	0	3,664

Resources and Law & Governance

Proposal Ref	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Reductions				
	Property & Assets				
2025PI&FM691	Delay in the occupation of a new library facility in the Banbury to 2025/26. £150k saving from 2024/25 falls out in 2025/26 and 2026/27.	75	75		150
22EP11	Home to School contract management - Use of technology and improvements and automation of processes to reduce costs and effort required.	-150			-150
	Total Previously Agreed Budget Reductions	-75	75	0	0
	Previously Agreed changes to Pressures funded by the COVID-19 Reserve on a one - off basis				
	Law & Governance				
24COVID3	Coroners - funding for additional activity in 2023/24 and 2024/25 falls out in 2025/26	-96			-96
	Public Affairs, Policy & Partnership				0
COVID18	Local Council Tax Support Scheme: anticipation of future emergency welfare demand in 2022/23 falls out in 2025/26		-500		-500
	Financial & Commercial Services				
24COVID5	Previously agreed funding of £325k for additional commissioning and contract activity for social care arising as a result of the on-going impact of COVID-19 falls out in 2025/26.	-64			-64
	Total Previously Agreed Changes to Pressures funded by the COVID-19	-160	-500	0	-660
	Total Previously Agreed Budget Changes	2,468	536	0	3,004
	New Budget Increases				
	Inflation				
	Pay inflation - indicative	0	-130	872	743
	Income Inflation (2.0%)	-54	0	0	-54
	Subtotal Inflation	-54	-130	872	689
	Demand and Other Pressures				
	HR & Cultural Change				
2026RLGHR1 / 2026RLGHR2	Contract Inflation	10	10	10	30
	Total HR & Cultural Change	10	10	10	30
	Financial & Commercial Services				
2026RLGFC1	Contract Inflation	10	155	160	325
2026RLGFC3	Removal of an income budget no longer achievable as it related to a one off exercise for investigating and recovering historic duplicate payments and credit balances on vendor accounts that concludes in 2024/25.	300	0	0	300
	Total Financial & Commercial Services	310	155	160	625
	Property & Assets				
Multiple	Contract/Business Rates Inflation: Reduction in previously agreed inflation increase for Business Rates.	-140	388	403	651
2026RLGFM4	Increase in volume of Digital Post and County Print cost increases	50	0	0	50
2026RLGFM7a	Delay in the occupation of a new library facility in Banbury to 2025/26. £150k saving from 2024/25 falls out in 2025/26 and 2026/27. Will be subject to a new Business Case and revised budget requirement submission.	-75	-75	0	-150
2026PA06	Extended Rights to Free Travel that have been rolled into the Revenue Support Grant.	48			48
	Total Property & Assets	-117	313	403	599

Resources and Law & Governance

Proposal Ref	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Law & Governance				
2026RLGL1	Legal & Coroners - Contract Inflation	70	75	80	225
2026RLGG1	Governance - Additional May 2025 election costs (mail & ID checks)	55	0	0	55
2026RLGL2	Legal - Removal of Vacancy factor as roles in the legal service are immediately filled	200	0	0	200
2026RLGL3	Legal - Case Management System Cloud licence	30	0	0	30
	Total Law & Governance	355	75	80	510
	Corporate Services				
2026RLGIT1	IT - Contract Inflation	0	70	90	160
2026RLGIT2	IT corporate savings target 2023/24 not achieved.	200	0	0	200
	Total Corporate Services	200	70	90	360
	Resources and Law & Governance				
CORP110	Impact of increase in employers NI contribution (to be distributed across service	760	0	0	760
	Total Resources and Law & Governance	760	0	0	760
	Subtotal Demand and Other Pressures	1,519	623	743	2,885
	New Investments				
	Financial & Commercial Services				
2026RLGFC2	This investment is to increase the capacity in the Procurement Service by 8 - 10 permanent staff to enhance contract management capability in accordance with the Councils Commercial Strategy. This capacity is required to support the cross cutting savings plan from contract and third party spend CORPRES102	750	0	0	750
2026L&CO15	Strengthen contract management processes to give better regard to delivering social value and embedding the principles of community wealth building. These principles are to be embedded in planned review of contracts and third party spend and will be met through existing investment 2026RLGFC2 (£0.750m on-going investment)	0			0
	Public Affairs, Policy & Partnership				
2026PAPP05	Continuation of the Councillor Priority Fund for 2025/26 and 2026/27. The fund enables councillors to support local projects in their communities.	775	-775	0	0
2026L&CO16	Publicise the findings of the Citizens Assembly on the future of transport and undertake a follow-up public engagement exercise.	50	-50	0	0
	Property & Assets				
2026RLGFM8	The discretionary rent concessions currently provided to tenants in the Voluntary and Community Sector (VCS) are scheduled to end in March 2025. Plans are in place to extend this support for an additional year.	100	-100	0	0
2026L&CO14	Transform libraries into Community Hubs (cost would be met additional income generation - see 2026L&CO24)	50	0	0	50
	Subtotal Investments	1,725	-925	0	800
	Total New Budget Increases	3,190	-432	1,615	4,373
	New Budget Savings				
	HR & Cultural Change				
	Cross cutting savings (to be distributed across service area)	-24	-68		-92
		-24	-68	0	-92
	Financial & Commercial Services				
	Cross cutting savings (to be distributed across service area)	-121	-117		-238
		-121	-117	0	-238
	Property & Assets				
2026RLGFM6	Facilities Management - Review of Health & Safety Team: Currently, health and safety responsibilities are spread across various departments within the council. By centralizing these efforts, we stand to achieve financial savings and enhance service quality through improved collaboration and resource sharing.	-75	0	0	-75
2026RLGEST7	Estates - Abbey House rent & service charge: The county council had been utilizing Abbey House in Abingdon for office purposes. It had longstanding intentions to vacate, which were successfully realized ahead of schedule in the summer of 2024, resulting in the cost saving 2025/26.	-620	0	0	-620
2026RLGEST8	Estates - Utility saving - Estate rationalisation: Including saving in connection to the Abbey House closure.	-50	0	0	-50
2026RLGEST9	Estates - Strategic asset cost control (No External consultants)	-50	0	0	-50

Resources and Law & Governance

Proposal Ref	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
2026RLGFM7b	Facilities Management - In-house delivery solution: At present, we engage an external service for roof repairs on council properties. Analysis shows that by directly hiring specialized staff members to handle these repairs internally, we can achieve cost savings.	-125	0	0	-125
2026RLGBS2	Business Support - Review of current expenditure and minor adjustment to working patterns - A variety of small savings.	-40	0	0	-40
	Cross cutting savings (to be distributed across service area)	-467	-549		-1,016
2026L&CO24	Community Hub Library savings (income from rental of space etc) generated as a result of 2026L&CO14	-50			-50
	Total Property & Assets	-1,477	-549	0	-2,026
	Law & Governance				
2026RLGR1	Registration Income Inflation - see Inflation section	-7	-60	-60	-127
	Cross cutting savings (to be distributed across service area)	-75	-155		-230
	Total Law & Governance	-82	-215	-60	-357
	Corporate Services				
2026RLGIT7	IT - Review and consolidation of multiple current contracts to achieve potential saving.	-200	0	0	-200
	Cross cutting savings (to be distributed across service area)	-94	-122		-216
	Total Corporate Services	-294	-122	0	-416
	Public Affairs, Policy & Partnership				
	Cross cutting savings (to be distributed across service area)	-50	-39	0	-89
	Total Resources and Law & Governance Savings	-2,048	-1,111	-60	-3,219
	Total New Resources and Law & Governance Budget Changes	1,142	-1,543	1,555	1,155
	Total New & Previously Agreed Budget Changes	3,610	-1,007	1,555	4,159

Transformation, Digital & Customer Experience

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	Previously Agreed Budget Increases				
	Inflation				
	Pay Inflation (2.5%) indicative service area budget	83			83
	Unallocated pay inflation - indicative	10	98		108
	Subtotal Inflation	93	98	0	191
	Demand and Other Pressures				
	Transformation, Digital & Customer Experience				
23CODR9	Increase to the cost of maintaining Performance Management Business	19			19
	Subtotal Demand and Other Pressures	19	0	0	19
	Total Previously Agreed Budget Increases	112	98	0	210
	Previously Agreed Budget Reductions				
	Customer Experience				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-68			-68
	Staffing Delaying savings moved from other areas				
	Adult Social Care				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-212			-212
	Children's Services Central Costs				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-312			-312
	E&P Senior Management Team				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-102			-102
	Fire & Rescue & Community Service				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-124			-124
	Resources				
2024DTFT	Delivering the Future Together staffing saving - reduce and delayer staffing	-183			-183
	Total Previously Agreed Budget Reductions	-1,000	0	0	-1,000
	Previously Agreed changes to Pressures funded by the COVID-19 Reserve on a one - off basis				
	Customer Experience				
24COVID4	Additional resource for the Social & Health Care Team in the council's Customer Service Centre from 2023/24 to 2025/26. Drop out 2026/27		-175		-175
	Total Previously Agreed Budget Changes	-888	-77	0	-965

Transformation, Digital & Customer Experience

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
	New Budget Increases				
	Pay Inflation				
	Pay inflation - indicative	0	-14	91	78
	Income Inflation (2.0%)	-2	-2	-2	-6
2026TDCE3	Contract Inflation	10	10	10	30
	Subtotal Inflation	8	-6	99	102
	Demand and Other Pressures				
	Customer Experience				
2026TDCE4	Remove 23/24 Corporate Helpdesk Consolidation savings	150	0	0	150
	Total Customer Experience	150	0	0	150
	TDCE Management				
CORP110	Impact of increase in employers NI contribution (to be distributed across service area)	69			69
	Total TDCE Management	69	0	0	69
	Subtotal Demand and Other Pressures	219	0	0	219
	New Investments				
2026TDCE6	Investment in Revised Data Team Structure	795	298	0	1,093
	Digital				
2026TDCE9	Enterprise Shared Management Tool to facility consistency approach and methodology (Corporate roll-out & implementation)	100	0	0	100
	Total Digital	100	0	0	100
	Delivery Unit				
2026TDCE1	Funding for additional Project Manager	50	0	0	50
2026TDCE2	Programme Management Office - Cohort 2 Inhouse training provision funding	30	20	0	50
	Total Delivery Unit	80	20	0	100
	Subtotal Investments	975	318	0	1,293
	Total New Budget Increases	1,202	312	99	1,613
	New Budget Savings				
	TDCE Management				
	Cross cutting savings (to be distributed across service area)	-21	-68	0	-89
	Total TDCE Savings	-21	-68	0	-89
	Total TDCE New Budget Changes	1,181	244	99	1,524
	Total New & Previously Agreed Budget Changes	292	167	99	558

Cross Cutting Proposals - Summary

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
CORPRES102	Reduction in Contract and Third Party Spend The Council spends approx. £600m a year on contracts and third party spend. A saving of £5m will be achieved through contract management and a review of all third party spend.	-5,000	0	0	-5,000
CORPRES103	Commercial Opportunities The council will be looking for revenue generating opportunities utilising assets to generate revenue streams.	-1,000	0	0	-1,000
2026HRC101	Organisation Redesign As part of the council's redesign to be smaller and leaner in terms of the number of people who are employed by the council the aim is to save a £2m in 2025/26 rising ultimately to £4.6m by the end of 2026/27. £1.3m of staffing savings are brought forward which when added take the total savings required to be delivered to £5.9m. The overall employee pay bill from the areas of the council in question is approximately £220m so this is about 2.7% of that total.	-713	-3,900	0	-4,613
2026RLGEST10	Supported Transport programme Several projects are being transitioned into the New Ways of Working with an amalgamation activities/contracts, with a review of both Children's and Adults Transport services.	-500	-1,000	0	-1,500
2026RLGEST11	Corporate Landlord Initiative A review has identified a number of opportunities to improve ways of working, with a particular need to focus on confirming and clarifying corporate landlord responsibilities and budgets, strengthening strategic interfaces with services, increasing strategic capacity, and bringing P&A closer to services contracts and the place shaping agenda.	-250	-290	0	-540
2026RLGIT8	Voluntary & Community Sector Commissioning The council is proposing to streamline its approach to commissioning services through the voluntary and community sector to make the process simpler and ensure best value for money. The proposed £200,000 saving represents c.2.5% of the total value of our contracts and grants.	-200	0	0	-200
Total New Budget Savings		-7,663	-5,190	0	-12,853

Cross Cutting Proposals - Indicative Service Area Allocations (*)

	Staffing Savings - Organisational redesign	Reduction in Contract and Third Party Spend	Commercial Opportunities	Supported Transport programme	Corporate Landlord	Voluntary & Community Sector Commissioning	Total 2025/26
	£000	£000	£000	£000	£000	£000	£000
Adult Services	-151	-2,173	-435	-25	0	-200	-2,984
Childrens Services	-222	-1,012	-202	-475	0	0	-1,912
Environment & Highways	-73	-1,360	-272	0	0	0	-1,705
Economy and Place	0	0	0	0	0	0	0
Public Health & Communities	-27	-15	-3	0	0	0	-45
Oxfordshire Fire & Rescue Service and Community Safety	-88	-64	-13	0	0	0	-165
Resources and Law & Governance	-139	-368	-74	0	-250	0	-831
Transformation, Digital & Customer Experience	-13	-7	-1	0	0	0	-21
Total	-713	-5,000	-1,000	-500	-250	-200	-7,663

(*) At this stage these allocations are indicative and will be adjusted later to reflect the actual achievement of the savings.

Budgets Held Centrally

Proposal Reference	Description	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
CORP110	Impact of increases in employers National Insurance contribution on Employee and services expenditure	4,330	185	259	4,774
	Capital Financing				
CORP102a	- Principal	418	2,191	736	3,345
CORP102b	- Interest	-2,155	0	0	-2,155
CORP103	Cost of borrowing £65m for Structural Highways Maintenance (£55m) and other capital (£10m)	4,200	0	0	4,200
	Total Capital Financing	2,463	2,191	736	5,390
	New Budget Savings				
	Interest on balances				
CORP106	Interest receivable	-1,024	1,930	102	1,008
CORP108	Interest on developer contributions	4	-794	374	-416
CORP109	Prudential Borrowing recharges	0	0	0	0
	Total Interest on balances	-1,020	1,136	476	592
	Additional capital funding funded from a budgeted revenue one off contribution to the Capital Reserves				
CORP112	Funding towards working with other organisations collaboratively on planning regeneration in Banbury Town Centre.	300	-300		0
CORP113	Additional funding for active travel measures to encourage walking and cycling will be added to the £0.5m for active travel in rural areas included in the December report.	1,300	-1,300		0
2026L&CO20	Reduce CORP113 £1.3m additional funding for active travel measures to encourage walking and cycling to fund 2026L&CO10 development for Greenways in 2025/26 and 2026/27. Use funding released over 2025/26 and 2026/27.	-200	200		0
	Total Contribution to Reserves	1,400	-1,400	0	0
	Total New Budget Increases	7,173	2,112	1,471	10,756

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Supplementary Section 4.2.1

Reference		2025/26 £'000	2026/27 £'000	2027/28 £'000	Total £'000
	Cabinet Position as per Section 4.1 Surplus (-), Deficit (+)	0	+1,760	+3,026	+4,786
	Labour and Co-operative Group changes as per L&CO Section 4.2	0	329	-300	29
	Proposed Surplus (-), Deficit (+)	+0	+2,089	+2,726	+4,815
Further changes:					
	Children's Services				
2026L&CO4	REMOVE - Use of £2.0m on-going funding in 2026CS38: If any funding remaining following the receipt of guidance about Family Help then build on 2025L&CO4 by supporting families at the earliest possible stage, strengthen safeguarding and tackle persistent school absence. (offset by 2026L&CO18)	-600	0	0.000	-600
2026L&CO18	REMOVE - Reallocate £0.6m of ongoing funding from investment in Children's Prevention measures (2026CS38) to fund investment in prevention (2026L&CO4)	600	0	0	600
2026L&CO17	REMOVE - Reduce investment in developing services to support under 5 year olds (2026CS37) to provide funding for 2026L&CO3	120	-120	0	0
	Children's Services Investments:				
2026L&CO4	NEW - If any of the top-up funding of £0.6m remains following the implementation of actions/plan in line with the grant requirements, then build on 2025L&CO4 by supporting families at the earliest possible stage, strengthen safeguarding and tackle persistent school absence. Subject to 2026L&CO4, reallocate ongoing offsetting funding from investment in Children's Prevention measures (2026CS38)	0	0	0	0
	Changes to Use of Reserves:				
2026L&CO25	NEW - Release further one - off funding from Transformation Reserve (in addition to £0.591m in L&CO Section 4.2)	-120	120	0	0
	Overall impact of further changes surplus (-), deficit (+)	+0	+0	+0	+0
	Proposed Surplus (-), Deficit (+)	+0	+2,089	+2,726	+4,815

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Summarised Service Area Budget Changes and Net Operating Budget 2025/26

	Starting Budget Rolled Forward from 2024/25	Add changes in current MTFS	Add new budget increases and funding adjustments	Less new savings	New Investments	2025/26 Budget
	£'000	£'000	£'000	£'000	£'000	£'000
Adult Services	251,654	10,947	51	-8,075	0	254,577
Children's Services	199,058	3,291	13,642	-2,889	3,707	216,809
Environment & Highways	53,459	453	1,069	-3,919	2,005	53,067
Economy and Place	17,007	362	50	-70	3,575	20,925
Public Health & Communities	12,945	200	297	-817	292	12,916
Oxfordshire Fire & Rescue Service and Community Safety	28,877	1,043	1,266	-195	0	30,992
Resources and Law & Governance	61,327	2,468	1,465	-2,048	1,725	64,937
Transformation, Digital & Customer Experience	3,488	-888	227	-21	975	3,781
Service Areas total	627,815	17,877	18,066	-18,034	12,279	658,003
Strategic Measures	-25,255	-3,300	4,318.0			-24,237
Total Contributions to (+)/from (-) general balances & reserves	8,719	400	3,372.0			12,491
Net Operating budget	611,279	14,977	25,756	-18,034	12,279	646,257

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Revenue Budget 2025/26 Summary

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Function Pressures & Savings	Function and Funding Changes	Proposed Amendments	Budget 2025/26
		£000	£000	£000	£000	£000	£000
Adult Services	Expenditure	288,588	10,947	-7,854	0	0	291,682
	Recharge income	-7,938	0	0	0	0	-7,938
	Grant income	-23,233	0	0	0	0	-23,233
	Income	-5,763	0	-170	0	0	-5,933
		251,654	10,947	-8,024	0	0	254,577
Children's Services	Expenditure	544,922	3,291	13,914	-366	580	562,341
	Recharge income	-7,927	0	0	0	0	-7,927
	DSG income *	-299,135	0	0	0	0	-299,135
	Grant income	-21,739	0	0	356	0	-21,383
	Income	-17,063	0	-34	10	0	-17,087
		199,058	3,291	13,880	0	580	216,810
Environment & Highways	Expenditure	86,432	1,217	-1,175	0	-9	86,465
	Recharge income	-11,181	0	-100	0	0	-11,281
	Grant income	-284	0	0	0	0	-284
	Income	-21,508	-763	439	0	0	-21,833
		53,459	453	-836	0	-9	53,067
Economy & Place	Expenditure	28,356	443	3,295	4,396	290	36,779
	Recharge income	-1,911	25	0	0	0	-1,886
	Grant income	-1,129	0	0	-4,396	0	-5,525
	Income	-8,309	-106	-30	0	0	-8,445
		17,007	362	3,265	0	290	20,924
Public Health & Communities	Expenditure	49,776	200	-216	0	0	49,759
	Recharge income	-152	0	0	0	0	-152
	Grant income	-35,196	0	-12	0	0	-35,208
	Income	-1,483	0	0	0	0	-1,483
		12,945	200	-228	0	0	12,916
Fire & Community Safety	Expenditure	31,656	1,043	1,074	-52	0	33,722
	Recharge income	-10	0	0	0	0	-10
	Grant income	-1,479	0	0	52	0	-1,427
	Income	-1,291	0	-3	0	0	-1,294
		28,877	1,043	1,071	0	0	30,992
Resources and Law & Governance	Expenditure	119,062	4,651	853	0	50	124,617
	Recharge income	-49,340	-2,118	0	0	0	-51,458
	Income	-8,395	-66	239	0	0	-8,222
		61,327	2,468	1,092	0	50	64,937
Transformation, Digital & Customer Experience	Expenditure	4,461	-888	1,183	0	0	4,756
	Recharge income	-868	0	0	0	0	-868
	Income	-105	0	-2	0	0	-107
		3,488	-888	1,181	0	0	3,781
Total Service Areas budgets		627,815	17,877	11,401	0	911	658,004

Strategic Measures and Contributions to/from Reserves	Expenditure	70,840	-1,904	4,197	2,687	0	69,958
	Recharge income	-9,557	-2,134	4,200	0	0	-7,491
	Grant income	-52,024	6,914	0	-17,240	0	-62,350
	Income	-25,797	10,001	-1,019	0	-911	-17,726
		-16,537	12,877	7,378	-14,553	-911	-11,747
Net Operating budget		611,279	30,754	18,779	-14,553	0	646,257
General Government Grants	Grant income	-63,467	2,797	0	-3,690	0	-64,360
Business Rates from District Councils	Other income	-37,494	-4,476	0	2,622	0	-39,349
Council Tax Collection Fund Surpluses	Other income	-11,705	3,705	0	-1,241	0	-9,241
Council Tax - Funding for Care Leavers Discount	Other income	21	0	0	0	0	21
COUNCIL TAX REQUIREMENT		498,633	32,780	18,779	-16,863	0	533,329
	Expenditure	1,217,451	19,001	15,271	6,665	911	1,259,298
	Recharge income	-88,883	-4,227	4,100	0	0	-89,010
	DSG income *	-299,135	0	0	0	0	-299,135
	Grant income	-198,551	9,711	-12	-24,918	0	-213,771
	Income	-83,070	9,066	-581	10	-911	-75,486
	Other income	-49,178	-771	0	1,381	0	-48,568
COUNCIL TAX REQUIREMENT		498,633	32,780	18,779	-16,863	0	533,329

Revenue Budget 2025/26
Adult Services

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
SCS1	SCS1	ADULT SOCIAL CARE						
SCS1-1	SCS1-1	Social Care Management & Practice	Expenditure	1,697	0	0	0	1,697
		Subtotal Social Care Management		1,697	0	0	0	1,697
SCS1-2	SCS1-2	Safeguarding & Mental Health	Expenditure	5,267	0	0	0	5,267
			Income	-30	0	0	0	-30
		Subtotal Adult Protection & Mental Capacity		5,237	0	0	0	5,237
SCS1-3	SCS1-3	Support Services	Expenditure	4,757	0	0	0	4,757
			Recharge Income	-135	0	0	0	-135
			Income	-806	0	-150	0	-956
		Subtotal Provider & Support Services		3,816	0	-150	0	3,666
SCS1-4	SCS1-4	Community Teams	Expenditure	16,022	0	0	0	16,022
			Recharge Income	-144	0	0	0	-144
			Income	-168	0	0	0	-168
		Subtotal Domestic Violence & Abuse		15,710	0	0	0	15,710
SCS1-5	SCS1-5	Provider Services	Expenditure	10,221	0	0	0	10,221
			Recharge Income	-7,236	0	0	0	-7,236
			Income	-1,258	0	0	0	-1,258
		Subtotal Housing Related Support		1,727	0	0	0	1,727
SCS1-7	*	SE ADASS	Expenditure	2	0	0	0	2
		Subtotal		2	0	0	0	2
SCS1-8	SCS1-8	Grants & Funding	Expenditure	150	-796	0	0	-646
		Subtotal Adult Social Care Recharges		150	-796	0	0	-646
TOTAL ADULT SOCIAL CARE				28,338	-796	-150	0	27,392
SCS2-1	SCS2-1	Health Ed. & Social Care Commissioning	Expenditure	10,935	-189	0	0	10,746
			Recharge Income	-423	0	0	0	-423
			Income	-3,501	0	-20	0	-3,521
TOTAL Health Ed. & Social Care Commissioning				7,011	-189	-20	0	6,802
SCS4-1	SCS4-1	Business Support Service	Expenditure	1,194	0	0	0	1,194
TOTAL Business Support Service				1,194	0	0	0	1,194
SCS5-1		Pooled Contribution						
SCS5-1A	SCS1-1A	Live Well Pool Contribution	Expenditure	141,372	-459	-1,175	0	139,738
				141,372	-459	-1,175	0	139,738
SCS5-1B	SCS1-1B	Age Well Pool Contribution	Expenditure	89,848	-175	3,980	0	93,653
			Grant income	-23,233	0	0	0	-23,233
				66,615	-175	3,980	0	70,420
SCS5-1C	SCS1-1C	Pool Funding to Allocate	Expenditure	7,124	11,656	-8,500	0	10,280
				7,124	11,656	-8,500	0	10,280
Subtotal Pooled Budget Contributions				215,111	11,022	-5,695	0	220,438
TOTAL COMMISSIONING				251,654	10,037	-5,865	0	255,826
To be applied across the service area								
		Pay inflation 2.5%	Expenditure		910			910
		Cross Cutting Proposals	Expenditure			-2,984		-2,984
		Increase in NI Employer	Expenditure			825		825
		To be applied across the service area		0	910	-2,159	0	-1,249
			Expenditure	288,588	10,947	-7,854	0	291,682
			Recharge Income	-7,938	0	0	0	-7,938
			Grant income	-23,233	0	0	0	-23,233
			Income	-5,763	0	-170	0	-5,933
BUDGET CONTROLLABLE BY ADULT SERVICES				251,654	10,947	-8,024	0	254,577

Revenue Budget 2025/26
Children's Services

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Pressures & Savings £000	Function and Funding Changes £000	Proposed Amendments £000	Budget 2025/26 £000
CEF1	CEF1	EDUCATION & LEARNING							
CEF1-1	CEF1-1	Education Management (including administration)	Expenditure	1,935	-120	0	0	460	2,275
			DSG Grant Income	-303	0	0	0		-303
				1,633	-120	0	0	460	1,973
CEF1-2	CEF1-2	SEND Service	Expenditure	89,135	0	-59	0	120	89,196
			Recharge Income	-444	0	0	0		-444
			DSG Grant Income	-79,649	0	0	0		-79,649
			Income	-1,706	0	0	0		-1,706
				7,335	0	-59	0	120	7,396
CEF1-3	CEF1-3	Learning & School Improvement	Expenditure	3,047	53	0	0		3,100
			Recharge Income	-1,657	0	0	0		-1,657
			DSG Grant Income	-27	0	0	0		-27
			Income	-40	0	0	0		-40
				1,324	53	0	0	0	1,377
CEF1-4	CEF1-4	Access to Learning (Including Home to School Transport Recharge)	Expenditure	68,273	1,318	3,000	0		72,591
			Recharge Income	-251	0	0	0		-251
			DSG Grant Income	-28,525	0	0	0		-28,525
			Income	-58	0	0	0		-58
				39,440	1,318	3,000	0	0	43,758
CEF1-5	CEF1-5	Virtual School	Expenditure	2,498	0	0	0		2,498
			DSG Grant Income	-404	0	0	0		-404
			Grant Income	-1,650	0	0	0		-1,650
			Income	-2	0	0	0		-2
				442	0	0	0	0	442
CEF1-7	*	Music Service	Expenditure	2,579	0	0	0		2,579
			Recharge Income	-184	0	0	0		-184
			Grant Income	-844	0	0	0		-844
			Income	-1,550	0	0	0		-1,550
				1	0	0	0	0	1
CEF1-8	*	Early Years	Expenditure	1,172	0	0	0		1,172
			Recharge Income	-50	0	0	0		-50
			DSG Grant Income	-1,022	0	0	0		-1,022
			Income	-100	0	0	0		-100
				0	0	0	0	0	0
CEF1-9	*	Attendance	Expenditure	566	0	0	0		566
			DSG Grant Income	-450	0	0	0		-450
			Income	-19	0	0	0		-19
				97	0	0	0	0	97
SUBTOTAL EDUCATION & LEARNING				50,271	1,251	2,941	0	580	55,043
CEF2	CEF2	CHILDREN'S SOCIAL CARE							
CEF2-1	CEF2-1	Family Help	Expenditure	10,699	235	240	0		11,174
			Recharge Income	-230	0	0	0		-230
				10,469	235	240	0	0	10,944
CEF2-2	CEF2-2	Front Door	Expenditure	6,091	0	0	0		6,091
			Recharge Income	-138	0	0	0		-138
				5,953	0	0	0	0	5,953
CEF2-3	CEF2-3	Childrens Social Care	Expenditure	75,453	-6,967	5,904	-112	0	74,278
			Recharge Income	-2,150	0	0	0		-2,150
			Grant Income	-4,748	0	0	112		-4,636
			Income	-822	0	-34	0		-856
				67,732	-6,967	5,870	0	0	66,635
CEF2-9	CEF2-9	Change	Expenditure	1,282	-1,199	0	0		83
				1,282	-1,199	0	0	0	83
SUBTOTAL CHILDREN'S SOCIAL CARE				85,436	-7,931	6,110	0	0	83,615
CEF3	CEF3	CHILDREN'S SOCIAL CARE COUNTYWIDE							
CEF3-1	CEF3-1	Provider Services	Expenditure	56,228	-449	-292	-254		55,233
			Recharge Income	-1,589	0	0	0		-1,589

Ref.	Ref.	Service Area		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Amendments	Budget 2025/26
2025/26	2024/25			£000	£000	£000	£000	£000	£000
			Grant Income	-1,038	0	0	254		-784
			Income	-4,007	0	0	0		-4,007
				49,594	-449	-292	0	0	48,853
CEF3-2	CEF3-2	QA Safeguarding + Recruit & Retention	Expenditure	5,045	0	127	0		5,172
			Recharge Income	-86	0	0	0		-86
			DSG Grant Income	-74	0	0	0		-74
			Income	-177	0	0	0		-177
				4,709	0	127	0	0	4,836
SUBTOTAL CHILDREN'S SOCIAL CARE				54,303	-449	-165	0	0	53,689
CEF4	CEF4	SCHOOLS							
CEF4-1	CEF4-1	Maintained Schools Budgets	Expenditure	157,125	0	0	0		157,125
			Recharge Income	-791	0	0	0		-791
			DSG Grant Income	-134,573	0	0	0		-134,573
			Grant Income	-13,179	0	0	-10		-13,189
			Income	-8,583	0	0	10		-8,573
				0	0	0	0	0	0
CEF4-2	CEF4-2	Nursery Education Funding (EY)	Expenditure	48,016	0	0	0		48,016
			DSG Grant Income	-48,016	0	0	0		-48,016
				0	0	0	0	0	0
CEF4-3	CEF4-3	Non-Delegated Schools Costs	Expenditure	1,521	0	0	0		1,521
			DSG Grant Income	-1,305	0	0	0		-1,305
				216	0	0	0	0	216
CEF4-4	CEF4-4	Schools Support Service Recharges	Expenditure	2,058	0	0	0		2,058
			DSG Grant Income	-2,058	0	0	0		-2,058
				0	0	0	0	0	0
CEF4-5	CEF4-5	Capitalised Repairs & Maintenance	Expenditure	1,567	0	0	0		1,567
			DSG Grant Income	-1,567	0	0	0		-1,567
				0	0	0	0	0	0
SUBTOTAL SCHOOLS				216	0	0	0	0	216
CEF5	CEF5	CHILDREN'S SERVICES' CENTRAL COSTS							
CEF5-1	CEF5-1	Management, Admin & Central Support Service Recharges	Expenditure	6,943	8,497	5,690	0		21,130
			Recharge Income	-357	0	0	0		-357
			DSG Grant Income	-1,164	0	0	0		-1,164
				5,422	8,497	5,690	0	0	19,609
CEF5-2	CEF5-2	Premature Retirement Compensation	Expenditure	3,403	0	0	0		3,403
				3,403	0	0	0	0	3,403
SUBTOTAL CENTRAL COSTS				8,825	8,497	5,690	0	0	23,012
		To be applied across the service area							
		Pay inflation 2.5%	Expenditure		1,924				1,924
		Cross Cutting Proposals	Expenditure			-1,912			-1,912
		Increase in NI Employer contributions	Expenditure			1,216			1,216
*		New services areas in 2025/26		0					0
					1,924	-696	0	0	1,228
			Expenditure	544,922	3,291	13,914	-366	580	562,341
			Recharge Income	-7,927	0	0	0	0	-7,927
			DSG Grant Income	-299,135	0	0	0	0	-299,135
			Grant Income	-21,739	0	0	356	0	-21,383
			Income	-17,063	0	-34	10	0	-17,087
BUDGET CONTROLLABLE BY CHILDREN'S				199,058	3,291	13,880	0	580	216,810

Revenue Budget 2025/26
Environment & Highways

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	Proposed Amendments £000	Budget 2025/26 £000
EH1	EP1-3	Transport Property Infrastructure Deliv.	Expenditure	9,961	0	0	0	9,961
			Recharge Income	-8,587	0	-100	0	-8,687
			Grant Income	-58	0	0	0	-58
				1,317	0	-100	0	1,217
EH2	*	Countryside & Waste	Expenditure	37,259	2,060	-408	40	38,950
			Recharge Income	-784	0	0	0	-784
			Grant Income	-227	0	0	0	-227
			Income	-1,265	-19	-54	0	-1,337
				34,984	2,041	-462	40	36,602
EH3	EP4-2	Business Support	Expenditure	396	0	0	0	396
				396	0	0	0	396
EH4	EP3-1	Highways & Maintenance	Expenditure	26,012	-853	-55	65	25,170
			Recharge Income	-1,810	0	0	0	-1,810
			Income	-2,199	-110	-592	0	-2,901
				22,003	-962	-647	65	20,459
EH5	EP3-2	Network Management	Expenditure	11,946	-334	595	-114	12,093
			Income	-18,044	-635	1,085	0	-17,594
				-6,098	-969	1,680	-114	-5,501
EH6	EP3-4	Senior Management Team	Expenditure	859	0	0	0	859
				859	0	0	0	859
		<u>To be applied across the service area</u>						
		Pay inflation 2.5%	Expenditure		344			344
		Cross Cutting Proposals	Expenditure			-1,705		-1,705
		Increase in NI Employer contributions	Expenditure			398		398
	*	New services areas in 2025/26						
		To be applied across the service area			344	-1,307	0	-963
			Expenditure	86,432	1,217	-1,175	-9	86,465
			Recharge Income	-11,181	0	-100	0	-11,281
			Grant Income	-284	0	0	0	-284
			Income	-21,508	-763	439	0	-21,833
		BUDGET CONTROLLABLE BY ENVIRONMENT		53,459	453	-836	0	53,067

Revenue Budget 2025/26
Economy & Place

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	Function and Funding Changes £000	Proposed Budget Amendments £000	Budget 2025/26 £000
EP1	EP1-2	Place Shaping	Expenditure	21,626	638	1,035	4,396	290	27,984
			Recharge Income	-1,333	25	0	0		-1,308
			Grant Income	-514	0	0	-4,396		-4,910
			Income	-7,441	-99	0	0		-7,540
				12,338	563	1,035	0	290	14,226
EP2	EP2-3	Future Economy	Expenditure	105	0	0	0		105
				105	0	0	0	0	105
EP3	EP2-1	Regulatory Planning & Enforcement	Expenditure	2,694	-18	2,100	0		4,776
			Recharge Income	-36	0	0	0		-36
			Income	-662	-19	-30	0		-710
				1,996	-37	2,070	0	0	4,030
EP4	EP2-2	Climate Action	Expenditure	1,224	-128	160	0		1,256
			Income	-12	12	0	0	0	0
				1,212	-116	160	0	0	1,256
EP5		OxLEP	Expenditure	837	0	0	0		837
			Recharge Income	-146	0	0	0		-146
			Grant Income	-615	0	0	0		-615
			Income	-74	0	0	0		-74
				2	0	0	0	0	2
EP6	*	Innovation	Expenditure	747	-321	0	0		426
			Recharge Income	-296	0	0	0		-296
			Income	-120	0	0	0		-120
				331	-321	0	0	0	10
EP7	EP1-4	Senior Management Team	Expenditure	509	0	0	0		509
				509	0	0	0	0	509
EP8	EP2-4	Service Improvement	Expenditure	615	-20	0	0		595
			Recharge Income	-100	0	0	0		-100
				515	-20	0	0	0	495
		<u>To be applied across the service area</u>							
		Pay inflation 2.5%	Expenditure		292				292
		To be applied across the service area			292	0	0	0	292
		Expenditure		28,356	443	3,295	4,396	290	36,779
		Recharge Income		-1,911	25	0	0	0	-1,886
		Grant Income		-1,129	0	0	-4,396	0	-5,525
		Income		-8,309	-106	-30	0	0	-8,445
BUDGET CONTROLLABLE BY ECONOMY AND PLACE				17,007	362	3,265	0	290	20,924

Revenue Budget 2025/26

Public Health & Communities

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	reviously Agreed Budget £000	New Pressures & Savings £000	Function and Funding Changes £000	Budget 2025/26 £000
PH1 & 2	PH1 & 2	Public Health Functions						
PH1	PH1	PH - Mandatory Functions	Expenditure	19,470	0	0	0	19,470
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				19,470	0	0	0	19,470
PH2	PH2	PH - Non-Mandatory Functions	Expenditure	20,591	200	-480	0	20,311
			Recharge Income	-145	0	0	0	-145
			Grant Income	-795	0	0	0	-795
			Income	-445	0	0	0	-445
				19,206	200	-480	0	18,926
PH3	PH3	Public Health Recharges	Expenditure	577	0	0	0	577
			Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				577	0	0	0	577
PH4	PH4	Grant Income	Expenditure	0	0	0	0	0
			Recharge Income	0	0	0	0	0
			Grant Income	-34,401	0	-12	0	-34,413
			Income	0	0	0	0	0
				-34,401	0	-12	0	-34,413
SUBTOTAL PUBLIC HEALTH				4,826	0	-12	0	4,814
Communities Functions								
COD1-2	*	Homes for Ukraine	Expenditure	0	0	0	0	0
		Note: Budget is fully distributed either internally or to the District and City Councils	Recharge Income	0	0	0	0	0
			Grant Income	0	0	0	0	0
			Income	0	0	0	0	0
				0	0	0	0	0
COD5-3	*	Libraries and Heritage	Expenditure	9,132	0	160	0	9,292
			Recharge Income	-7	0	0	0	-7
			Grant Income	0	0	0	0	0
			Income	-1,038	0	0	0	-1,038
				8,088	0	160	0	8,248
COD9-3	*	Migration	Expenditure	5	0	0	0	5
				5	0	0	0	5
TOTAL COMMUNITIES				8,093	0	160	0	8,253
<u>To be applied across the service area</u>								
		Pay inflation 2.5%	Expenditure					0
		Cross Cutting Proposals	Expenditure			-45		-45
		Increase in NI Employer contributions	Expenditure			149		149
		New services areas in 2025/26				103	0	103
		<u>To be applied across the service area</u>		0	0	103	0	103
				Expenditure	49,776	200	-216	0
				Recharge Income	-152	0	0	0
				Grant Income	-35,196	0	-12	0
				Income	-1,483	0	0	0
BUDGET CONTROLLABLE BY PUBLIC HEALTH & COMMUNITIES				12,945	200	-228	0	12,916

Revenue Budget 2025/26

Fire & Community Safety

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	and Funding Changes £000	Budget 2025/26 £000
COM4-2	COM4-2	Fire & Rescue	Expenditure	29,490	522	337	-52	30,297
			Recharge Income	0	0	0	0	0
			Grant Income	-1,479	0	0	52	-1,427
			Income	-887	0	-3	0	-890
				27,125	522	334	0	27,980
COM4-3	COM4-3	Emergency Planning	Expenditure	347	0	0	0	347
			Recharge Income	0	0	0	0	0
			Income	-28	0	0	0	-28
				320	0	0	0	320
COM4-5	COM4-5	Trading Standards	Expenditure	1,819	0	0	0	1,819
			Recharge Income	-10	0	0	0	-10
			Income	-376	0	0	0	-376
				1,433	0	0	0	1,433
FIRE & RESCUE SERVICE & COMMUNITY SAFETY				28,877	522	334	0	29,733
		<u>To be applied across the service area</u>						
		Pay inflation 2.5% Green Book	Expenditure		521			521
		Pay inflation Fire Service	Expenditure			419		419
		Cross Cutting Proposals	Expenditure			-165		-165
		Increase in NI Employer contributions	Expenditure			484		484
	*	<u>New services areas in 2025/26</u>						
		To be applied across the service area		0	521	737	0	1,259
		Expenditure		31,656	1,043	1,074	-52	33,722
		Recharge Income		-10	0	0	0	-10
		Grant Income		-1,479	0	0	52	-1,427
		Income		-1,291	0	-3	0	-1,294
BUDGET CONTROLLABLE BY FIRE & RESCUE SERVICES				28,877	1,043	1,071	0	30,992

**Revenue Budget 2025/26
Resources**

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings and Funding Changes £000	Proposed Amendments £000	Budget 2025/26 £000
HRCCDIR COD2		HR & Cultural Change Directorate	Expenditure	5,667	0	0		5,667
			Recharge Income	-578	0	0		-578
			Income	-41	0	0		-41
				5,048	0	0		5,048
FCSDIR COD6		Financial & Commercial Services Dir.	Expenditure	12,449	75	762	0	13,286
			Recharge Income	-978	0	0	0	-978
			Income	-1,788	0	300	0	-1,488
				9,683	75	1,062	0	10,820
PADIR COD7		Property & Assets Directorate	Expenditure	71,706	3,542	-969	0	74,279
			Recharge Income	-46,500	-2,118	0	0	-48,618
			Income	-3,057	-19	-54	0	-3,130
				22,149	1,405	-1,023	0	22,531
PAPPDIR COD9/COD3		Public Affairs, Policy & Part'ships Dir.	Expenditure	4,678	-210	775	0	5,293
			Recharge Income	-171	0	0	0	-171
			Grant Income	0	0	0	0	0
			Income	-120	0	0	0	-120
				4,387	-210	775	0	5,002
CORPDIR COD1		Corporate Services Directorate	Expenditure	11,691	28	0	0	11,719
			Recharge Income	-599	0	0	0	-599
			Grant Income	0	0	0	0	0
			Income	-203	0	0	0	-203
				10,889	28	0	0	10,917
LGCRDIR COD8		Law & Governance Directorate	Expenditure	12,873	0	355	0	13,228
			Recharge Income	-514	0	0	0	-514
			Income	-3,187	-47	-7	0	-3,241
				9,172	-47	348	0	9,473
		<u>To be applied across the service area</u>						
		Pay inflation 2.5%	Expenditure		1,217			1,217
		Cross Cutting Proposals	Expenditure			-831		-831
		Increase in NI Employer contributions	Expenditure			760		760
				0	1,217	-70	0	1,146
			Expenditure	119,062	4,651	853	0	124,617
			Recharge Income	-49,340	-2,118	0	0	-51,458
			Grant Income	0	0	0	0	0
			Income	-8,395	-66	239	0	-8,222
		BUDGET CONTROLLABLE BY RESOURCES		61,327	2,468	1,092	0	64,937

Revenue Budget 2025/26
Transformation, Digital & Customer Experience

Ref. 2025/26	Ref. 2024/25	Service Area		Revised Budget 2024/25 £000	Previously Agreed Budget Changes £000	New Function Pressures & Savings £000	and Funding Changes £000	Proposed Amendments £000	Budget 2025/26 £000
TDCE1	COD4	Transformation & Digital	Expenditure	-1,015	-1,000	0	0	0	-2,015
			Recharge Income	0	0	0	0	0	0
			Income	0	0	0	0	0	0
				-1,015	-1,000	0	0	0	-2,015
TDCE2	COD5	Customer Experience	Expenditure	3,752	0	160	0	0	3,912
			Recharge Income	-71	0	0	0	0	-71
			Income	-88	0	-2	0	0	-90
				3,594	0	158	0	0	3,752
TDCE3	*	Data	Expenditure	0	0	895	0	0	895
				0	0	895	0	0	895
TDCE4	COD3	Insight & Corporate Programmes	Expenditure	1,542	19	0	0	0	1,561
			Recharge Income	-797	0	0	0	0	-797
			Income	-17	0	0	0	0	-17
				728	19	0	0	0	747
TDCE5	*	TDCE Management	Expenditure	180	0	30	0	0	210
				180	0	30	0	0	210
TDCEOLDZI	*	TDCE Old Cost Centres	Expenditure	2	0	50	0	0	52
				2	0	50	0	0	52
		<u>To be applied across the service area</u>							
		Pay inflation 2.5%	Expenditure	0	93				93
		Cross Cutting Proposals	Expenditure	0		-21			-21
		Increase in NI Employer contributions	Expenditure	0		69			69
	*	New services areas in 2025/26		0					0
				0	93	48	0	0	141
			Expenditure	4,461	-888	1,183	0	0	4,756
			Recharge Income	-868	0	0	0	0	-868
			Grant Income	0	0	0	0	0	0
			Income	-105	0	-2	0	0	-107
BUDGET CONTROLLABLE BY TRANSFORMATION, DIGITAL & CUSTOMER				3,488	-888	1,181	0	0	3,781

Revenue Budget 2025/26
Strategic Measures

		Revised Budget 2024/25	Previously Agreed Budget Changes	New Pressures & Savings	Function and Funding Changes	Proposed Amendments	Budget 2025/26
		£000	£000	£000	£000	£000	£000
CAPITAL FINANCING							
Principal	Expenditure	14,933	1,484	418			16,835
Interest	Expenditure	15,351	-161	-2,155			13,035
Net Interest on Balances (split income and expenditure):							
Interest on developer contributions	Expenditure	8,480	-265	4			8,219
Prudential borrowing recharges	Recharge Income	-9,557	-2,134	4,200			-7,491
Interest receivable and External funds	Income	-19,154	6,533	-1,019			-13,640
		-20,230	4,134	3,185			-12,912
SUBTOTAL CAPITAL FINANCING		10,054	5,457	1,448	0	0	16,958
UNRINGFENCED SPECIFIC GRANT INCOME	Grant income	-52,024	6,914	0	-17,240		-62,350
TOTAL UNRINGFENCED SPECIFIC GRANT INCOME		-52,024	6,914	0	-17,240	0	-62,350
Contingency and inflation	Expenditure	7,180	110	0			7,290
Pay inflation and award	Expenditure	7,797	0	4,330			12,127
Insurance	Expenditure	1,737	0	0			1,737
	Expenditure	55,478	1,168	2,597	0	0	59,243
	Recharge Income	-9,557	-2,134	4,200	0	0	-7,491
	Grant Income	-52,024	6,914	0	-17,240	0	-62,350
	Income	-19,154	6,533	-1,019	0	0	-13,640
STRATEGIC MEASURES TOTAL		-25,255	12,481	5,778	-17,240	0	-24,237
Contributions to / (-) from Balances and Reserves							
CONTRIBUTIONS TO/FROM GENERAL BALANCES							
General Balances	Expenditure				2,687		2,687
SUBTOTAL CONTRIBUTIONS TO/FROM BALANCES		0	0	0	2,687	0	2,687
CONTRIBUTIONS TO/FROM RESERVES							
Reserves	Expenditure	15,362	-3,072	1,600			13,890
	Income	-6,643	3,468	0		-911	-4,086
		8,719	396	1,600	0	-911	9,804
Prudential Borrowing costs	Recharge Income	0					0
SUBTOTAL CONTRIBUTIONS TO/FROM RESERVES		8,719	396	1,600	0	-911	9,804
COUNCIL TAX COLLECTION FUND (-) SURPLUSES / (+) DEFICITS							
	Other income	-11,705	3,705	0	-1,241		-9,241
TOTAL COLLECTION FUND SURPLUSES/DEFICITS		-11,705	3,705	0	-1,241	0	-9,241
CARE LEAVERS DISCOUNT	Income	21	0	0			21
TOTAL CARE LEAVERS DISCOUNT		21	0	0	0	0	21
BUSINESS RATES FROM DISTRICT COUNCILS	Income	-37,494	-4,476	0	2,622		-39,349
BUSINESS RATES COLLECTION FUND SURPLUSES (-)/ DEFICITS (+)	Income	0				0	0
TOTAL BUSINESS RATES FROM DISTRICT COUNCILS		-37,494	-4,476	0	2,622	0	-39,349
GENERAL GOVERNMENT GRANT INCOME							
Revenue Support Grant	Grant income	-1,394	0	0	-1,095		-2,489
Section 31 Business Rates Reliefs Grants	Grant income	-19,945	3,640	0	-2,595		-18,900
Business Rates Top-Up	Grant income	-42,128	-843	0			-42,971
TOTAL GENERAL GOVERNMENT GRANT INCOME		-63,467	2,797	0	-3,690	0	-64,360

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate
			2024/25	Adjustments	Adjustments/	2024/25	2025/26
				/ New	New		
				Allocations	Allocations		
				reported	reported		
				previously	this		
				reported	time		
			£000	£000	£000	£000	£000
Adult Services							
R	Local Authority Better Care Fund	DHSC	10,705	0	0	0	13,207
R	Market Sustainability and Improvement Fund	DHSC	10,026	0	0	10,026	10,026
R	Improved Better Care Fund	DHSC	10,705	0	0	10,705	0
R	Adult Social Care Discharge Fund	DHSC	1,501	1,000	0	2,501	0
R	Adult Social Care MSFI - Workforce Fund	DHSC	0	0	0	0	0
R	CQC Review and Assessment Grant	DHSC	0	0	0	0	0
	TOTAL ADULT SERVICES		32,937	1,000	0	23,232	23,233
Children's Services							
Dedicated School Grants							
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	132,163	-3,721	-839	127,603	129,099
R	Dedicated Schools Grant (DSG) - Central Block	DfE	5,153	1	42	5,196	5,196
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	73,221	386	1,759	75,366	75,366
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	89,405	81	-12	89,474	89,474
	Subtotal DSG Grants		299,942	-3,253	950	297,639	299,135
School Grants							
R	Pupil Premium	DfE	8,194	-122		8,072	8,194
R	Education Funding Agency - Sixth Form Funding and Threshold	DfE	321		50	371	371
R	PE and Sport Grant	DfE	2,217		-136	2,081	2,217
R	Universal Infant Free School Meals	DfE	4,047		-118	3,929	4,047
R	Recovery Premium Grant	DfE		137		137	0
R	National Tutoring Grant	DfE		96		96	0
R	Early Career Framework - Off Timetable	DfE			166	166	0
R	Early Career Framework - Mentor	DfE			65	65	0
R	Teacher's Pay Additional Grant	DfE		1,684	1,220	2,904	0
R	ESFA Training Grant	DfE		19	0	19	0
R	Core Schools Budget Grant	DfE			4,063	4,063	0
R	Early Years Supplement Grant	DfE				0	0
	Subtotal School Grants		14,779	1,814	5,309	21,902	14,829
Other Children's Services Grants							
Education							
R	Teacher's Pension Grant	DfE	10	2,342	1,709	4,061	10
R	Role of Virtual School Heads to children with a social worker	DfE	0	88	76	164	0
R	Role of Virtual School Heads to Previously Looked after Children	DfE	0	0	66	66	0
R	Pupil Premium Plus post 16 pilot	DfE	0	0	148	148	0
R	Supported Internships for Young People with SEND	NDTI	0	0	0	0	0
R	Intervention Delivering Better Value in SEND - Grant for Data Analysis	DfE	0	0	0	0	0
R	Multiply	DfE	0	717	182	899	0
R	Music Service	AC	844	0	0	844	844
Social Care							
R	Youth Justice Grant	YJB	704	9		713	713
R	Asylum (UASC and Post 18)	HO	4,636	1,335		5,971	4,636
R	Extended Personal Adviser Duty Grant - Care Leavers Staffing	DfE	112			112	0
R	Staying Put Implementation Grant - Fostering Main	DfE	288			288	0
R	Remand Framework	YJB	37		34	71	71
R	Reducing Parental Conflict Workforce Development Grant	DWP		60	-12	48	0
R	Matching project - Adoption Grant	DfE		114		114	0
R	Holiday Activities and Food Programme	DfE		1,547		1,547	0
R	Adoption Support Fund	DfE				0	0
R	Family Group Conferences	DfE		178	-54	124	0
R	Turnaround Programme	YJB		170		170	0
R	Child Decision Making Pilots (NRM)	HO		48	-5	44	0
R	Fostering Recruitment Support Hub Mobilisation	DfE		42		42	0
R	Employer Support Fund - Social Work Apprenticeships	DfE		2	65	67	0
R	Establishing new agency child and family social worker data collection	DfE			1	1	0
U	Implementation of Supported Accommodation Reforms	DfE	299	-299		0	0
U	Children's Social Care Prevention Grant						
	Subtotal Other children's Services Grants		6,930	6,353	2,211	15,494	6,275
	TOTAL CHILDREN'S SERVICES		321,651	4,914	8,471	335,035	320,238
Environment & Highways							
R	Natural England	DEFRA	227	0	0	227	227
R	PMO	H&GD	70	0	0	70	58
R	LNRS Natural Environment	NE	0	111	0	111	0
R	Active travel	ATE	0	90	0	90	0
	TOTAL ENVIRONMENT & HIGHWAYS		297	201	0	498	284
Economy & Place							
R	Zero Emissions Transport City		0	187	0	187	0
R	LEP		0	615	0	615	615
R	OBS		0	205	0	205	205
R	Capability & Ambition Fund		0	1,136	0	1,136	125
R	Bus Service Improvement Grant		309	0	0	309	795
R	Bus Service Improvement Plan		0	3,564	0	3,564	3,785
	TOTAL ECONOMY & PLACE		309	5,707	0	6,016	5,525

Revenue Government Grants 2025/26

Ringfenced	Directorate	Issued by	Estimate	In year	In year	Actual	Estimate
			2024/25	Adjustments / New Allocations reported previously	Adjustments/ New Allocations reported this time	2024/25	2025/26
			£000	£000	£000	£000	£000
	Public Health & Communities						
R	Public Health Grant	DHSC	34,401	0	629	35,030	34,413
R	Local Stop Smoking Grant	DHSC	790	5	0	795	795
R	Innovate UK	Innovate	0	0	16		
R	Domestic Abuse Safe Accommodation Grant	MHCLG					
R	Homes for Ukraine	MHCLG	0	0	0	0	0
	TOTAL PUBLIC HEALTH & COMMUNITIES		35,191	5	645	35,825	35,208
	Fire & Rescue Service and Community Safety						
R	Fire Fighter's Pension Fund Grant	MHCLG	1,061	0	0	1,061	1,061
R	Fire Fighter's Pension Fund Admin Grant	MHCLG	75	0	0	75	75
R	Fire Protection Uplift Grant	MHCLG	304	-52	0	252	252
R	Fire Fighter's New Dimensions Grant	MHCLG	40	0	0	40	39
R	TOTAL FIRE & RESCUE and COMMUNITY SAFETY		1,480	-52	0	1,428	1,427
	Resources and Law & Governance						
R	Household Support Fund - April 24 to Mar 25		0		6,722		
R	TOTAL RESOURCES and LAW & GOVERNANCE		0	0	6,722	0	84,321
	Transformation, Digital & Customer Experience						
R	TOTAL TRANSFORMATION, DIGITAL & CUSTOMER EXPERIENCE		0	0	0	0	0
	Strategic Measures						
U	Lead Local Flood Authority	DEFRA	45	-45	0	0	0
U	New Homes Bonus	MHCLG	1,700	-26	0	1,674	1,127
U	Local Reform & Community Voices Grant	DfE	328	0	0	329	329
U	Social Care in Prisons Grant	DfE	183	0	7	190	183
U	War Pensions Disregard Grant	DfE	4	0	102	106	4
U	Social Care Support Grant (including Independent Living Fund)	MHCLG	42,443	0	0	42,443	48,596
U	Services Grant	DHSC	444	58	0	502	0
U	Extended Rights to Free Travel	DfE	278	707	0	985	0
U	Firelink	HO	213	-126	0	87	44
U	Supplementary Substance Misuse Treatment & Recovery Grant	OHID	635	501	0	1,136	1,136
U	Supplementary Substance Misuse Treatment & Recovery Housing Grant	OHID	622	0	0	622	622
U	Supplementary Substance Misuse Inpatient Detox & Rehabilitation	OHID	80	0	0	80	80
U	Rough Sleeping Drugs & Alcohol Grant	OHID	1,140	0	0	1,140	1,140
U	Domestic Abuse Duty Grant	MHCLG	1,151	38	0	1,189	1,482
U	Individual Placement and Support in community drug and alcohol treatment	OHID	228	0	0	228	228
U	Supporting Families - previously Troubled Families	DfE	1,048	245	183	1,476	1,710
U	Leaving Care Allowance Uplift Grant	DfE	0	136	0	136	136
U	Rough sleeping strategy - Care Leavers	DfE	0	95	0	95	0
U	Implementation of Supported Accommodation Reforms	DfE	0	990	0	990	990
U	Wraparound Childcare Programme	DfE	0	2,110	0	2,110	0
U	Phonics & Moderation Grant	DfE	0		20	20	0
U	Trading Standards - Offensive Weapons Act grant	HO	0		10	10	0
U	Financial Reporting Grant	MHCLG	0	41	-41	0	0
U	Employers National Insurance compensation		0	0	0	0	3,100
	Subtotal Strategic Measures		50,541	4,723	282	55,546	60,905
	Business Rates						
U	Section 31 Grant for Business Rate Compensation	MHCLG	19,945			19,945	18,900
U	Business Rates S31 Grant Top-Up	MHCLG	42,128			42,128	42,971
U	Revenue Support Grant	MHCLG	1,394			1,394	2,489
	Subtotal Business Rates		63,467	0	0	63,467	64,360
	Grants held on behalf of Local Enterprise Partnership						
	Dept for Business & Trade funding	BEIS	261	-261		0	
	DfE Skills Bootcamp funding	MHCLG	2,696	-2,696		0	
	Subtotal Grants held on behalf of Local Enterprise Partnership		2,957	-2,957	0	0	0
	TOTAL STRATEGIC MEASURES		116,965	1,766	282	119,013	125,265
	Total All Grants		508,830	13,541	16,119	521,047	595,501

Capital and Investment Strategy

2024/25 to 2034/35

Executive Summary

The Capital and Investment Strategy outlines the council's approach to capital investment over the next ten years and incorporates the requirements of the CIPFA Prudential Code for Local Authorities.

The Prudential Code for Capital Finance in Local Authorities 2021 requires that for each financial year, a local authority should prepare at least one Investment Strategy containing the disclosures and reporting requirements specified in the guidance. The Strategy must be approved by full Council.

The definition of an investment covers all the financial assets of a local authority as well as other non-financial assets that the organisation holds primarily or partially to generate a profit; for example, investment property portfolios.

The objectives of the Prudential Code are to ensure that the capital expenditure plans of local authorities are affordable, prudent and sustainable and that treasury management decisions are taken in accordance with good professional practice and in full understanding of the risks involved.

The Prudential Code requires authorities to look at capital plans, investments, and debt in the light of overall organisational strategy and resources and ensure that decisions are made with sufficient regard to the long-term financing implications and potential risks to the authority.

The Prudential Code sets out that in order to demonstrate that the authority takes capital expenditure, investment and borrowing decisions in line with service objectives and properly takes account of stewardship, value for money, prudence, sustainability and affordability, authorities should have in place a capital strategy. The capital strategy should set out the long-term context in which capital expenditure and investment decisions are made and gives due consideration to both risk and reward and impact on the achievement of priority outcome. In line with the Code's requirements the following annexes are also included in this strategy:

Minimum Revenue Provision Policy Statement for 2025/26 (Annex 1)
Prudential Indicators for Capital Finance (Annex 2)

The Capital and Investment Strategy supports the Council's Financial Strategy, which sets out the approach the Council will take to ensure it is financially sustainable over the medium and long term. It also supports the Council's more detailed objectives of service strategies and plans. Integrated and aligned strategies and plans are imperative to financial resilience and stability as the

impact of actions or decisions on one or more of these strategies will have an impact on the others.

Long term context

The Council's Strategic Plan has set out a clear vision for the county, centred around strong local communities, healthy places to live, and a zero-carbon economy that benefits everyone. The strategic plan has nine priorities with a set of objectives for each. This capital and investment strategy articulates how the Council's capital investment will help achieve this vision and the nine priorities.

The Council's capital investment will support the following Strategic Plan objectives:

'Greener' objectives

- Implement together with partners the county's 'pathways to zero carbon' route map, a comprehensive plan for **decarbonising** Oxfordshire.
- **Bring our own buildings, operations** and supply chains to **net zero by 2030**, and support the retrofit of residential homes to improve energy efficiency.
- Support and promote a shift towards **active travel** (walking, cycling and use of public transport), reducing the need for private cars and accelerate the transition to electric vehicles by **expanding charging capacity** across the county.
- Work with partners to continue to **build a greener, more resilient and fairer renewable energy network**.
- Deliver our **LED street lighting replacement programme** to further reduce the energy, visual and environmental impacts of street lighting.
- Deliver the countywide **20mph programme** in line with our agreed policy.
- **Prioritise active travel** and public transport **on the existing and planned highway network** to support healthy lifestyles and address inequalities in transport.
- Develop a countywide nature recovery strategy, including a tree and woodland plan that involves taking part in the Queen's Green Canopy programme, and support the development of a new local nature partnership for Oxfordshire.
- Ensure our **public rights of way network** is safe and effectively maintained.

'Fairer' objectives:

- Implement the delivery plan for Oxfordshire's **digital inclusion** strategy together with partners, including how assistive technology can support vulnerable groups to access services and lead a better quality of life
- **Provide technology to improve processes** around signposting, self-assessment and information about sources of help for local residents

‘Healthier’ objectives:

- Maximise access to the opportunities provided by **libraries, museums, nature and green spaces** and other services to support the health and wellbeing of residents.
- Help people to **live independently** and support themselves through personal and **local facilities**, using the Oxfordshire Way approach
- Deliver our **children’s home programme** to provide more places in Oxfordshire
- Increase activity that supports pupils with special educational needs and disabilities to have their needs met in mainstream school settings and **deliver our special school capacity expansion programme**

The Capital programme also supports statutory functions such as school placements and urgent health and safety capital maintenance works.

A ten-year Capital Programme sets out how the Council will use capital expenditure to deliver these council priorities. The Capital Programme is updated quarterly and fully refreshed annually as part of the Budget and Business Planning Process to ensure that it remains aligned to the latest priorities, reflects the latest cost projections and profile for delivery, and incorporates the current funding position.

Current schemes within the capital programme are challenged at project gateways to ensure the project’s objectives and benefits align with the Council’s current strategic plan.

Capital prioritisation framework

There are a number of external factors increasing the risk to the future deliverability and cost of capital schemes in the council’s capital programme. There are also challenges arising from the availability of workforce – both skilled and unskilled and construction materials. Inflation is impacting on contract values and the ability to maintain an agreed price. These pressures place further demands on council resources and the ability to meet the Council’s ambitions, expected outcomes and benefits.

Capital Programme Prioritisation Categories

- Schemes that facilitate compliance with minimum statutory duties relating to health & safety, schools, and delivery of business-critical services
- Schemes that generate revenue, are self-funding or facilitate cost avoidance strategies

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- Schemes that contribute to the improvement of the highway network, including road safety measures, flood prevention work and pothole prevention measures such as surface dressings
- Schemes that encourage and facilitate active travel and improve market towns
- Schemes that enhance energy efficiency and promote the adoption of sustainable and environmentally responsible solutions
- Schemes which are partly funded by Section 106 developer contributions but require additional funding to progress

As well as supporting the delivery of the Council's strategic plan, the capital programme is also informed by service strategies and plans (a list of the key strategies are included in Annex 4). These strategies are informed by the latest population forecasts, changes in demography, and changes in service demands.

Infrastructure and Assets

The council owns and manages a range of infrastructure and property assets including maintained schools, offices, roads, bridges, park and ride sites and waste recycling centres.

Effective asset management is one of the key contributing factors to attaining the county's vision to lead positive change by working in partnership to make Oxfordshire a greener, fairer and healthier county.

Approach to Capital Investment

Capital expenditure is defined as spending that creates an asset for the Council (e.g., buildings, vehicles and equipment), and spending which meets the definition in regulations specified under the Local Government Act 2003. This includes spend on non-current assets that are not owned by the Council such as academies and the award of capital grants and funding agreements.

The approach aims to ensure that:

- Capital expenditure contributes to the achievement of the Council's priorities set out in the Strategic Plan including commitment to put action to address the climate emergency at the heart of the council's work and to explore opportunities for social value;
- An affordable and sustainable capital programme is agreed;
- Use of resources and value for money is maximised;
- A clear framework for making capital investment decisions is provided;
- A corporate approach to the use of capital resources is maintained;

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- Sufficient assets to provide services (as set out in service specific strategies, see annex 4) are acquired, or built, and maintained;
- Invest to save initiatives to make efficiencies within the Council's revenue budget are encouraged;
- Investment in existing assets to enhance their value, including acquisition of land, is supported;
- An appraisal and prioritisation process for new schemes is robust

Capital Financing Principles

The Council's capital programme financing principles are:

- Non ringfenced capital grants are treated as a corporate resource and used flexibly.
- Capital receipts are treated as a corporate resource and used across the capital programme flexibly.
- The Council will continue to be proactive in ensuring, as far as possible, that all additional capital investment needs arising from new developments are funded from developer contributions.
- Ringfenced resources are used for the purposes for which they are issued.
- Prudential borrowing will only be considered where:
 - i. there is a robust invest to save model; or
 - ii. the council has a significant unmet capital need.
- Community Infrastructure Levy (CIL) funds be secured and directed to the most appropriate capital schemes to help deliver infrastructure to support the development of their area.
- The Council will hold 3% capital contingency in reserves. This contingency is for unforeseen emergency works. Project and programme level contingency is determined and agreed for each project (by gateway) and is agreed within its budget provision.

The Capital Programme

The council plans for a ten-year capital programme to ensure that schemes and programmes can be developed, delivered and funded over the medium term in line with the supporting strategies.

The **capital programme (the firm programme)** is made up of schemes that have been agreed to address identified need. These schemes have an approved initial business case, articulating a clear case for change, a defined scope, an indicative budget/investment and an agreed indicative timeline including a 'go live' date. The Capital Programme is a ten-year rolling programme.

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Funded pipeline capital schemes support our priorities, have an agreed need, a confirmed alignment with the prioritisation framework and a basic mandate. These are our priority schemes but are subject to further development and an approved initial business case. Schemes in the funded pipeline are subject to optioneering and feasibility assessment and have only estimated costs. These schemes may change in both scope and value before being agreed through the capital governance process and brought forward into the firm programme reflecting changes in the underlying need and value for money assessment. Once approved, these schemes will be included within the firm capital programme.

Unfunded pipeline schemes have also been identified. These schemes are at a very the early stage and in some cases, it is not yet clear if they meet a predicted need and/or align to the prioritisation framework. Others have identified a need and align to the prioritisation framework, but due to budget constraints, are currently unfunded pending funding becoming available. This can include future property investment projects that deliver regeneration and / or growth.

Proposed Programme for 2025/26 – 2034/35

The proposed programme is based on the latest capital programme 2024/25 to 2033/34 as reported to Cabinet in the Capital Programme Monitoring Report in December 2024; it includes latest approvals and amendments to budget provisions and funding allocations, and recommendations set out in the budget report. Proposed changes to the programme are set out in Section 5.3. Section 5.4 sets out the detailed draft Capital Programme for 2025/26 to 2034/35 by year and programme area. Some of the changes set out below reflect the addition of 2034/35 to the programme and extend the existing programme into that year.

The table below sets out the proposed programme by strategy and the split between the Firm Programme (£769.8m) and Funded Pipeline Programme (£537.9m).

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Strategy / Programme	Current Year 2024/25 £m	Proposed Firm Programme (2 years) £m	Proposed Funded Pipeline Programme £m	Total Programme £m
Pupil Places Plan	32.7	97.0	105.3	235.0
Major Infrastructure	116.3	398.0	185.7	697.3
Highways Asset Management Plan	63.4	118.5	126.3	308.2
Property Strategy	27.3	69.3	17.1	113.7
IT, Digital & Innovation Strategy	7.8	4.3	0.6	12.7
Passported Funding	8.9	9.6	2.3	20.8
Vehicles and Equipment	2.9	7.1	17.7	27.7
Total Estimated Capital Programme Expenditure	256.6	703.8	455.0	1,415.4
Earmarked Reserves	0.0	66.0	82.9	148.9
Total Estimated Capital Programme	256.6	769.8	537.9	1,564.3

The proposed 'firm programme' for 2025/26 to 2026/27 has been developed in accordance with the priority categories outlined earlier in this document. A full list of schemes proposed to be added to the draft Capital Programme can be found in Amended Section 5.3.

Prioritisation categories have been outlined earlier in this document. The total additional capital proposals that require corporate funding total £110.330m. Schemes that comply with minimum statutory duties relating to health and safety, schools, and the delivery of business-critical services include an investment of £4.9m proposed for Redbridge Household Waste and Recycling Centre. The programme of work will stabilise the site and provide a modern upgraded facility. This is in addition to the £1.4m already invested to carry out urgent Health and Safety Repairs.

To ensure health and safety compliance across the council's corporate property estate, a £1.7m investment is proposed. This will complete the programme of work, with £2.8m already committed. Improving our IT infrastructure remains critical to business continuity and so an investment of £2.5m is proposed, with a significant portion of this investment dedicated to enhancing the Council's cyber security measures.

An investment of £38.6 million is proposed over a two-year period to maintain the highway network, including public rights of way infrastructure. The investment will ensure measures are taken to prevent potholes, stop drains from overflowing and improve the maintenance of footways and cycleways. Additionally, £16.2m is proposed over the same period for repairing and maintaining bridges at risk of

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structural failure, combined with preventative maintenance measures. This, along with annual grant funding, represents a total investment of approximately £100m over two years (2025/26 to 2026/27), which is necessary to maintain the highway network in a steady state condition.

A total investment of £5.9m is proposed to provide adapted housing within the community, enabling adults with complex needs to move into supported homes. This will improve outcomes and the quality of life for those residents in a cost-effective manner.

A fund of £0.5m is proposed, which will enable additional capacity to support children in our care by funding home improvement loans to existing foster carers. This will enable a greater number of children to live locally whilst reducing expenditure on children's placements.

Several schemes are proposed to encourage active travel and improve market towns. The total investment proposed for these schemes is £18.2m. In addition to £8.2m of combined Growth Deal and Section 106 funds, an investment of £11.1m is proposed for the Watlington Relief Road. This project will divert traffic away from the town centre, improving air quality, providing safe walking and cycling routes. A new investment fund of £1.8m is proposed to fund schemes that encourage active travel in rural areas through the delivery of actions identified in Local Walking and Cycling Improvement Plans.

The Council is committed to meeting its net zero target by 2030. An investment of £11.5m is proposed, which is in addition to previous funding allocations. As well as implementing decarbonisation measures such as removing fossil-fuelled heating, the programme is addressing a maintenance backlog of broken, end-of-life components with more environmentally sustainable options: this accounts for approximately 39% of the investment.

The Schools' Energy Efficiency Recycling Fund is to be further expanded with an investment of £0.3m proposed, which is in addition to the £1.6m already committed. This will enable more schools to benefit from implementing energy-saving measures such as solar PV, battery storage, and LED lighting, improving learning environments for students and delivering cost savings for schools.

A £4.0m investment is to be made to support local improvements such as footway extensions, highway layout changes, pedestrian crossings, and bus stop improvements. Schemes such as these already have Section 106 funding allocations, but additional funds are required to deliver these projects. This will result in the release of £22.5m of held Section 106 funds.

Funding includes £69m of additional prudential borrowing to help finance the new capital proposals to be included within the capital programme. This additional borrowing creates an ongoing annual revenue cost of £4.4m and will increase the total prudential borrowing amount to £280.3m over the ten - year period. The use of prudential borrowing will increase the Council's Capital Financing

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Requirement. The Council is required under statute to set aside a Minimum Revenue Provision to pay down the Capital Financing Requirement.

The Capital Programme is over programmed over the ten - year period by £14.1m. The table below sets out the resources expected to be used to deliver the capital programme.

Financing	Total Programme £m
Section 106 and Community Infrastructure Levy	203.7
Grants and contributions	838.1
Prudential Borrowing	280.3
Capital receipts	128.8
Revenue Contribution	20.4
Subtotal	1,471.3
Capital Reserves	78.9
Total Financing	1,550.2

When necessary and where funding is available, the Capital Programme can fund schemes in advance of receiving specific funding by utilising other resources within the wider programme on an interim basis. Any advancements would need to be considered and agreed by the s151 officer. At present, the capital Programme has approved approx. £40m of forward funded schemes. Not all expenditure has been incurred and therefore the actual value incurred will be lower as it is forecasted that some of the income is expected to be received before all the expenditure associated with the forward funded schemes are incurred. This excludes any cashflow implications arising from the Speedwell and Oxford Rewley Road Fire Station developments.

Property Investment Strategy

The Council's property investment objective is to support growth, regeneration and help deliver the Council's strategic priorities.

The council uses the following two broad investment categories:

- a) Maximise use of and value (both financial and social) of Council owned assets (land and buildings) linked to the council's Property Strategy, and
- b) Investments for service delivery in land and buildings (including through acquisition) primarily and directly for the delivery of public services and place shaping (including in support of specific regeneration, growth and local infrastructure objectives).

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In addition, property investments are made in accordance with Treasury Management Strategy, including cash, money market funds, property funds, bond funds and equities.

In accordance with the prudential code, the Council does not make investments for commercial purposes.

Green Investment Strategy

The Council's key strategic objective through its Green Investment Strategy is to support the delivery of net zero for Oxfordshire.

The Council's emerging green Investment Strategy supports the participation of the Council as a more active participant in identifying and creating investable opportunities, and as a direct or indirect investor into green investment opportunities.

Capital Governance Arrangements

The Prudential Code sets out that the responsibility for decision making and on-going monitoring in respect of capital expenditure, investment and borrowing, including prudential indicators, sits with full council. However, detailed implementation and monitoring may be delegated to a committee.

Council and the Cabinet are the key democratic decision-making bodies as per the Council's constitution. The Council approves the key policy documents and the capital programme as part of the Council's Policy and Budgetary Framework. The Cabinet recommends priorities, policy direction and the capital programme to the Council for approval. The Cabinet also approves new inclusions to the capital programme in line with the scheme of delegation and the financial procedure rules.

Delegations to officers are set out in full in Section 5 of the Council's Financial Regulations and all officers are bound by the scheme of delegation.

The capital programme is supported by robust governance arrangements that are in place to effectively manage and monitor the Council's expenditure, review and manage any operational risks across the programme and to enable a strong decision-making framework and structure. Processes to support the management of the Capital Programme are under continuous review to identify areas for improvement.

There are five capital programme boards: Environment & Climate, Major Infrastructure, Innovation, Digital & Customer, Property and Highways which report into the Strategic Capital Board (SCB). SCB meets monthly and is chaired by the Chief Executive, supported by the Executive Director of Resources and Section 151 Officer, the Executive Director of People, the Director for Economy & Place, the Director of Environment & Highways and the Director of Property and Assets.

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Issues and pressures escalated from the capital programme boards and wider strategic risks are managed through this board, escalating to Cabinet in line with established governance procedures.

A comprehensive capital investment handbook has been published for staff guidance and support. This handbook sets out the governance, roles and responsibilities including an overview of the governance structure, terms of reference for each governance level, and a description of key roles and responsibilities. It also includes a reporting framework, set of KPIs, and aggregation method for how reporting will be established by exception. The handbook includes a high-level and detailed approval process and description of each stage of capital project delivery, from Stage 0 to Stage 4. It sets out key meetings and documentation required for each step, including specific guidance around capital expenditure, and how key aspects, such as Council strategic outcomes, and the capital and investment strategy, can inform the prioritisation process.

Measuring the delivery of this Strategy

The overall performance of the Council-wide Capital Programme will be reported to the Cabinet on a quarterly basis.

This will include an overview of the performance across each of the capital programmes with a specific focus on:

- The most significant variances (in terms of timeline, scope, and budget);
- The most significant risks and issues (e.g. those with the largest potential impact etc.);
- The most significant successes; and,
- Overall benefit realisation and strategic alignment to Council outcomes

In line with the Council's financial regulation, the Cabinet will also take decisions on any changes to the existing programme on any proposed variation that meets the following thresholds:

- Any new scheme not already in the firm programme, including grant funded schemes
- Any cost variation over £1m
- Any material scope variation that impacts the projects' ability to achieve its overall objective/benefits/savings
- Any time variations that impact the 'go live' date

Minimum Revenue Provision Policy Statement for 2025/26

1. The Council is required by statute to charge a Minimum Revenue Provision (MRP) to the General Fund Revenue account each year for the repayment of debt. The MRP charge is the means by which capital expenditure which has been funded by borrowing is paid for by council taxpayers.
2. Legislation¹ requires local authorities to draw up a statement of their policy on the annual MRP, for full approval by Council before the start of the financial year to which the provision will relate.
3. The implementation of the International Financial Reporting Standards (IFRS) requirements brought some service concession arrangements on balance sheet and resulted in some leases being reclassified as finance leases instead of operating leases. Part of the service charge or rent payable is taken to reduce the balance sheet liability rather than being charged to revenue accounts. To ensure that this does not result in a one-off increase in the capital financing requirement and in revenue account balances, an amount equal to the amount that has been taken to the balance sheet is included in the annual MRP charge.
4. The Council is recommended therefore to approve the following statement:

For capital expenditure incurred before 1 April 2008, the MRP policy for 2017/18 onwards will be a straight-line charge of the outstanding pre-2008 expenditure as at 1 April 2017 calculated over a 50-year period.

For all unsupported (prudential) borrowing, the MRP policy will be based on the estimated life of the assets for which the borrowing is undertaken (Option 3 – Asset Life Method or Annuity Method).

In the case of finance leases and on-balance sheet Private Finance Initiative (PFI) type contracts, the MRP requirement will be regarded as being met by a charge equal to the element of the rent/charge that goes to write-down the balance sheet liability, including the retrospective element in the first year (Option 3 in modified form).

¹ Statutory Instrument 2008 no. 414 s4

Prudential Indicators for Capital Finance

1. The Prudential Code for Capital Finance in Local Authorities 2021 requires the Council to set and monitor against Prudential Indicators in the following categories:
 - Prudence – Capital Expenditure and External Debt
 - Affordability
 - Treasury Management
2. The indicators have been based on the February 2025 capital programme which will be approved by Council on 11 February 2025 as part of the Business and Budget Planning Report.
3. The capital expenditure figures for beyond 2025/26 will be able to be revised in twelve months' time.

Prudence

Estimates of Capital Expenditure

4. The Council is required to make reasonable estimates of the total of capital expenditure (including earmarked reserves) that it plans to incur during 2025/26 and the following two financial years. The Council must also approve the actual expenditure for 2023/24 and revised forecast expenditure for 2024/25. The table shows the actual capital expenditure for 2023/24 and how that was financed. It also shows the estimated capital expenditure and financing from 2024/25 to 2028/29.

Capital Programme Estimates	2023/24 Actual £m	2024/25 Estimate £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m	2028/29 Estimate £m
Capital Expenditure	175.9	256.6	343.6	426.2	239.7	84.3
Financed by:						
Prudential Borrowing	59.8	63.0	78.4	58.1	44.9	24.5
Grants and Contributions	113.9	189.7	262.0	292.2	121.9	26.9
Capital Receipts	0	0	0	43.2	31.2	26.3
Revenue	2.2	4.0	3.2	2.4	5.2	0.8
Reserves	0	0	0	30.2	36.4	5.8
Total Capital Investment	175.9	256.6	343.6	426.2	239.7	84.3

The Capital Financing Requirement

5. Estimates of the end of year Capital Financing Requirement (CFR) for the Authority for the current and future years and the actual Capital Financing Requirement at 31 March 2024 that are recommended for approval are set out in the table below. The actual CFR for 2023/24 was £450.737m. The estimate for 2024/25 is £499.525m and for 2025/26 £559.221m.

Year	Actual/Estimate	£m
2023/24	Actual	450.737
2024/25	Estimate	499.525
2025/26	Estimate	561.221
2026/27	Estimate	597.436
2027/28	Estimate	628.450
2028/29	Estimate	633.529

6. The Capital Financing Requirement measures the authority's underlying need to borrow for a capital purpose. In accordance with best professional practice the County Council does not associate borrowing with particular items or types of expenditure. The authority has an integrated Treasury Management Strategy and has adopted the CIPFA Code of Practice for Treasury Management in the Public Services. The Council has, at any point in time, a number of cashflows both positive and negative, and manages its treasury position in terms of its borrowings and investments in accordance with its approved treasury management strategy and practices. In day-to-day cash management, no distinction can be made between revenue cash and capital cash. External borrowing arises as a consequence of all the financial transactions of the authority and not simply those arising from capital spending. In contrast, the capital financing requirement reflects the authority's underlying need to borrow for a capital purpose.

Authorised Limit and Operational Boundary for External Debt

7. The Authority has an integrated treasury management strategy and manages its treasury position in accordance with its approved strategy and practice. Overall borrowing will therefore arise as a consequence of all the financial transactions of the Authority and not just those arising from capital spending reflected in the CFR.
8. The Authorised Limit sets the maximum level of external debt on a gross basis (i.e. excluding investments) for the Authority. It is measured on a daily basis against all external debt items on the Balance Sheet (i.e. long and short-term borrowing, overdrawn bank balances and long-term liabilities). This Prudential Indicator separately identifies borrowing from other long-term liabilities such as finance leases. It is consistent with the Authority's existing commitments, its proposals for capital expenditure and financing and its approved treasury management policy statement and practices.

Supplementary Section 5.1

9. The Authorised Limit is the statutory limit determined under Section 3(1) of the Local Government Act 2003 (referred to in the legislation as the Affordable Limit).
10. The Operational Boundary has been set on the estimate of the most likely, i.e. prudent but not worst-case scenario with sufficient headroom over and above this to allow for unusual cash movements. The Operational Boundary links directly to the Authority's estimates of the CFR and estimates of other cashflow requirements. The table shows the operational boundary for external debt remains within the authorised limit for external debt throughout the period 2025/26 to 2028/29.

	2024/25 Probable outturn £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m	2028/29 Estimate £m
Operational Boundary for External Debt					
Borrowing	500.000	570.000	600.000	635.000	640.000
Other long-term liabilities	25.000	25.000	25.000	25.000	25.000
TOTAL	525.000	595.000	625.000	660.000	665.000
Authorised Limit for External Debt					
Borrowing	510.000	580.000	610.000	645.000	650.000
Other long-term liabilities	30.000	30.000	30.000	30.000	30.000
TOTAL	540.000	610.000	640.000	675.000	680.000

Actual External Debt

11. This indicator enables the comparison of Actual External Debt at year end to the Operational Boundary and Authorised Limit. Total external debt as at 31 March 2024 was £299.327m.

Total External Debt as at 31.03.24	£m
External Borrowing	284.383
Other Long-term Liabilities	14.997
Total	299.327

Gross Debt and the Capital Financing Requirement

12. This is a key indicator of prudence. In order to ensure that the medium-term debt will only be for a capital purpose, the local authority should ensure that the gross debt does not, except in the short term, exceed the total of the capital financing requirement (CFR) in the preceding year plus the estimates of any additional increases to the capital financing requirement for the current and next two financial years.
13. From 2021/22 onwards the CFR has been higher than the level of external borrowing, the balance of which has been funded through internal borrowing. This is forecasted to continue over the medium term, consistent with the approach set out in the Treasury Management Strategy, taking into account current commitments, existing plans and the proposals in the approved budget.

Debt	31.03.24 Actual £m	31.03.25 Revised £m	31.03.26 Estimate £m	31.03.27 Estimate £m	31.03.28 Estimate £m	31.03.29 Estimate £m
External Borrowing	284.383	271.383	269.383	303.383	363.383	300.383
Long Term Liabilities	14.997	14.161	13.217	12.153	10.955	9.607
Total Debt	299.380	285.544	282.600	315.536	374.338	309.990

Affordability

The Ratio of Financing Costs to the Net Revenue Stream

14. This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the revenue budget required to meet financing costs. The definition of financing costs is set out in the Prudential Code. The ratio of financing costs to the net revenue stream is estimated to remain within 4-6% in each year going forward and was 3.9% in 2023/24.

Year	Actual/ Estimate	Financing Cost £m	Net Revenue Stream £m	Ratio %
2023/24	Actual	24.7	632.1	3.9
2024/25	Estimate	26.4	661.7	4.0
2025/26	Estimate	28.7	707.2	4.1
2026/27	Estimate	32.6	737.8	4.4
2027/28	Estimate	34.7	772.0	4.5

Supplementary Section 5.1

15. Financing costs include interest payable on borrowing, interest and investment income and the amount required for the minimum revenue provision (MRP).

The Ratio of Net Income from Commercial and Service Investments to the Net Revenue Stream

16. This is an indicator of affordability and is intended to show the financial exposure of the authority to the loss of income from commercial and service investments. The definition of commercial and service income is set out in the Prudential Code. Based on current activity the ratio of service income compared to the net revenue stream remains at a maximum of 0.04% from 2024/25 to 2027/28.

Year	Actual/ Estimate	Commercial & Service Income (*) £m	Net Revenue Stream £m	Ratio %
2024/25	Estimate	0.000	661.7	0.00
2025/26	Estimate	0.109	707.2	0.02
2026/27	Estimate	0.197	737.8	0.03
2027/28	Estimate	0.280	772.0	0.04

(*) Estimated annual cash yield from the council's £5m Service Investment in the Resonance Supported Homes Fund.

Governance framework and decision making overview

Capital Programme – approval process



For projects / programmes that are part of the ten year Capital Programme, they have already been approved by the Strategic Capital Board and Cabinet.

As they progress across the stages, they are managed by the Capital Programme Board and do need to go back to the Strategic Capital Board or Cabinet, unless there is a variation against the previous approved budget.

For new in year projects / programmes, the IBC needs to be initially approved by the relevant governance board, as per the schemes of delegation. From Stage 1, they are managed by the Capital Programme Board and do need to go back to the Strategic Capital Board or Cabinet, unless there is a variation against the previous approved budget.

Strategies that have informed and help us deliver our Capital Strategy

The Capital Programme is informed by, and supports the achievement of, the following county council strategies and plans:

- [Highway Infrastructure Asset Management Strategy 2022](#)
- [Property and Assets Strategy 2022](#)
- [Local Transport and Connectivity Plan 2022](#)
- [Pupil Place Plan 2023/24-2027/28 \(January 2024\)](#)
- [Special Educational Needs and Disability \(SEND\) Sufficiency Plan 2022/23-2026/27](#)
- [Household Waste Recycling Strategy \(2023-2043\)](#)
- [Libraries and Heritage Strategy \(2022\)](#)
- [Climate Action Framework \(2021\)](#)
- [IT & Digital Strategy \(2019-2024\) Revised strategy due 2025](#)
- [Infrastructure Strategy \(OxIS\) | OxLEP \(oxfordshirelep.com\)](#)
- [Local Industrial Strategy | OxLEP \(oxfordshirelep.com\)](#)

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CAPITAL INVESTMENT PLANNING 2025/26 - 2034/35
BUDGET PRIORITY PROPOSALS - Changes to existing Capital Programme

Strategy - Capital Investment Need	Budget	Prudential Borrowing	Specific Funding	Corporate Need
	£'000	£'000	£'000	£'000
Annual Programmes & Other Funding				
Additional Financial Year 2034/35				
School Condition (School Structural Maintenance)	4,000	0	-4,000	0
Schools Devolved Formula Capital	650	0	-650	0
Highways Structural Maintenance	15,300	0	-15,300	0
Fire & Rescue Service (Vehicles) - Additional Year 2033/34	800	0	-800	0
Additional Funding				
Highways Structural Maintenance	15,483	0	-15,483	0
Disabled Facilities Grant 2025/26	7,262	0	-7,262	0
Bus Grant 2025/26	5,441	0	-5,441	0
CIL Funding (October 23 to September 24)	3,570	0	-3,570	0
S106 - Indicative to support proposals subject to business case approval	22,654		-22,654	0
Total Inclusions to Capital Programme	75,160	0	-75,160	0
<u>Pipeline Schemes (indicative funding subject to initial business case)*</u>				
Prioritisation				
1) Schemes that facilitate compliance with minimum statutory duties relating to health & safety, schools, and delivery of business-critical services	10,575	0	0	10,575
2) Schemes that generate revenue, are self-funding or facilitate cost-avoidance strategies	6,900	0	0	6,900
3) Schemes that contribute to the improvement of the highway network, including road safety measures, flood prevention work and pothole prevention measures such as surface dressings	58,870	0	0	58,870
4) Schemes that encourage and facilitate active travel and improve market towns	18,220	0	0	18,220
5) Schemes that enhance energy efficiency and promote the adoption of sustainable and environmentally responsible solutions	11,765	0	0	11,765
6) Schemes which are partly funded by Section 106 developer contributions, but require additional funding to progress	4,000	0	0	4,000
Total Prioritisation Category 1 - 6	110,330	0	0	110,330
Other Changes				
Contingency	5,250	0	0	5,250
Highways Maintenance 25% uplift	2,225	0	0	2,225
Highways Maintenance: Bring forward £1.0m of planned funding from 2026/27 into 2025/26 for repairs to pavements and cycleways.	0	0	0	0
Total Other Changes	7,475	0	0	7,475
TOTAL BUDGET PROPOSALS	192,965	0	-75,160	117,805
General Funding, Accounting, Realignment				
Outturn 23/24, final accounts and other funding returned				-9,925
Remaining Prudential Borrowing Balance from February 2022 Approvals				-3,198
Interest from Balances				-20,000
New Prudential Borrowing				-69,000
Revenue Funding				-1,600
Corporate Funds made available				-103,723
Capital Programme Over-programmed				14,082

*unless part of an annual programme

Capital Financing	£'000
New Funding	
Capital Grants	48,136
Revenue Contributions	2,400
Prudential Borrowing	69,000
Interest	20,000
S106 & CIL	26,224
Total Funding	165,760
Budget Realignments	9,925
Drawdown from Reserves	3,198
General Funding & Accounting - Total	178,883
Total Budget Proposals	192,965
Capital Programme Over-Programmed	-14,082

OTHER BUDGET CHANGES

Programme / Project	Previous £'000	Revised £'000
Oxford Rewley Road Station (Cabinet - Capital Approvals September 2024)	9,550	15,300
HIF 1 Programme (Cabinet July 2024 & Capital Approvals January 2025)	296,152	332,552

High priority capital schemes to which indicative funding is proposed to be allocated

Prioritisation criteria		OCC Funding (estimates subject to business case)
Schemes that facilitate compliance with minimum statutory duties relating to health & safety, schools, and delivery of business-critical services		£10.575m
Schemes that generate revenue, are self-funding or facilitate cost-avoidance strategies		£6.900m
Schemes that contribute to the improvement of the highway network, including road safety measures, flood prevention work and pothole prevention measures such as surface dressings		£58.870m
Schemes that encourage and facilitate active travel and improve market towns		£18.220m
Schemes that enhance energy efficiency and promote the adoption of sustainable and environmentally responsible solutions		£11.765m
Schemes which are partly funded by Section 106 developer contributions, but require additional funding to progress		£4.000m
Total		£110.330m

Compliance with minimum statutory duties relating to health and safety, schools and delivery of business critical services	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Stabilisation measures and future capacity of Redbridge Household Waste Recycling Centre	£4.900m	£1.400m	£0.154m of S106 funds has been identified	Remedial works have already been carried out however further investment is required to ensure the future viability of the site. The investment will provide a long-term solution to the stability of the site and will also provide a modern, upgraded facility that will meet the future needs of residents.
Health and safety measures at Dix Pit Landfill	£0.135m			Leachate tanks, used for collection of hazardous liquids at landfill sites to prevent contamination of nearby water courses, have reached the end of their operational life. This investment will ensure that the Council meets its legal and environmental responsibilities.
Energy saving measures required for schools' continued use of sports facilities	£1.300m			This investment facilitates energy saving measures so that secondary schools can continue to access 'dryside' facilities for the delivery of the secondary PE curriculum and for primary schools to use swimming facilities.
Fire Safety Remedials	£1.700m	£2.750m		The investment will ensure health and safety compliance across the Council's corporate property estate.
IT and Cybersecurity	£2.540m	£1.930m		The investment over two years will improve our IT infrastructure, ensuring the continuity of business-critical activities, with a significant portion of this investment allocated towards enhancing cybersecurity measures.
Total	£10.575m			

Schemes that generate revenue, are self-funding or facilitate cost-avoidance strategies	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Fostering Loan Scheme	£0.500m	£0.250m		The investment will increase local capacity to support children we care for by funding home improvement loans to existing foster carers, enabling a greater number of children we care for to live locally, reducing expenditure on children's placements.
Residential Development for Complex Needs Accommodation	£5.900m	£5.000m		The scheme will provide bespoke, adapted housing within the community, enabling those in long-term hospital care or at risk of being placed out-of-area to move into supported homes in Oxfordshire. This initiative aims to improve quality of life and outcomes for the individuals involved, in a more cost-effective manner for the county's residents.
Oxfordshire Nature Catalyst Investment Facility	£0.500m			Oxfordshire Nature Partnership and Trust for Oxfordshire's environment will create a circulating funding pot to help unlock and mobilise £1bn of private sector funding. Oxfordshire County Council will be one of the investors and, along with the advent of Oxfordshire Local Nature Recovery Strategy, there is an opportunity to deliver a step change in the restoration of Oxfordshire's lost habitats. This is the Council's contribution to this initiative.
Total	£6.900m			

Schemes that contribute to the improvement of the highway network, including road safety measures, flood prevention work and pothole prevention measures such as surface dressings	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
<div>Page 82</div> Improving the Highway Network	£38.630m	£80.000m Prudential Borrowing	Oxfordshire's baseline for grant funding for 2024/25 is £24.5m. This will increase by £9.0m to £33.5m in 2025/26. Further information is awaited on the grant conditions as well as clarification about whether existing grant funding for Integrated Transport Block has been rolled into this total.	This is a two-year programme of work. The investment will prevent potholes from occurring and drains from overflowing across the highway network, along with improved maintenance of footways and cycle ways. These measures will effectively manage the maintenance and condition of the highway network.
Bridges	£16.240m	£2.750m	Provision is made through the Highway Network Allocation	This investment will be committed to repairing bridges at risk of structural failure or closure, combined with preventative maintenance, also over a two-year period.
Road Safety Measures	£4.000m	£5.000m		This investment will support a programme of measures to improve accessibility, connectivity and road safety.
Total	£58.870m			

Schemes that encourage and facilitate active travel and improve market towns	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Public Rights of Way	£0.250m			This is an ongoing replacement programme for Public Rights of Way infrastructure primarily focussed on foot and bridle bridges, of which there are over 2,900 bridges on the 2,700 mile public rights of way network in Oxfordshire.
St Giles' - Public Realm Improvements	£0.870m			The investment will deliver an improved space for socialising, greening, improved access for pedestrians and cyclists, including an improved arrangement for buses and tourist coaches.
A fund to encourage active travel in rural areas	£1.800m			This investment will be allocated to schemes specifically designed to encourage active travel in rural areas of Oxfordshire through delivery of actions identified in Local Walking & Cycling Improvement Plans (LCWIPs) in particular.
Banbury Master Plan	£0.300m			A regeneration and Place Masterplan to support the Banbury 2050 work which will look at the long-term planning of Banbury to support the economic, health, social and transport issues facing the market town.
Banbury Market	£0.200m			This scheme will be part of a package of measures to transform Banbury Market Space into a vibrant, inclusive, and bustling space at the heart of the community. The improved public realm will create a space that residents will be proud of. The scheme will be delivered in partnership with Cherwell District Council, Banbury Town Council and the Banbury Business Improvement District.
Wantage Market	£0.500m		£0.030m Capability Ambition Funding (CAF)	A scheme, to be delivered with partners, to enhance Market Place Wantage by creating a safe, accessible and vibrant town centre space that puts people at the heart of the community.
Watlington Relief Road	£11.100m		Combined S106 funds and Growth Deal funds totalling £8.201m	The Watlington Relief Road aims to alleviate congestion, noise and air pollution in the town centre. The relief road aims to connect a series of existing and proposed developments around the northern and western sides of Watlington, with some sections being delivered by developers and some directly by Oxfordshire County Council.
Thame to Haddenham Active Travel Link	£0.200m			This investment is Oxfordshire's contribution to the feasibility of providing an active travel link between Thame and Haddenham & Thame Parkway, which crosses Oxfordshire and Buckinghamshire boundary.
Phase 2 East Oxford Mini-Holland Project	£2.000m			(extend 3 year programme by a further year)
Phase 5 School Streets	£0.500m			
Witney High Street	£0.500m			
Total	£18.220m			

Schemes that enhance energy efficiency and promote the adoption of sustainable and environmentally responsible solutions	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Energy Saving Measures	£11.500m	£10.200m	PSDS4 Bid of £0.360m submitted November 2024. Previous allocation includes grant award of £3.100m	This two-year investment is in addition to funds already committed to decarbonise our buildings and ensure the adoption of sustainable and environmentally responsible solutions. This programme of work is a key priority required to meet the Council's net zero target by 2030 and to remove fossil-fuelled heating whilst replacing a number of broken and end-of-life building components.
Energy Efficiency Recycling Fund	£0.265m	£1.600m		This investment is to further expand the existing loan scheme which provides interest free loans to schools to invest in energy-saving measures such as solar PV, battery storage and LED lighting. This enables better learning environments for students, as well as reducing energy costs for schools.
Total	£11.765m			

Schemes which are partly funded by Section 106 developer contributions, but require additional funding to progress	OCC Funding (estimates subject to business case)	Previously approved allocations	Other funding sources	Current status/comments
Transport Schemes	£4.000m		£22.500m S106	This investment will support local improvements that make a big difference to communities and will cover a number of different types of schemes such as footway extensions, highway layout changes, pedestrian crossings and bus stop improvements. These schemes have section 106 funding allocations but additional funds are required to progress and deliver the projects.
Total	£4.000m			

Proposed Additions to future Capital Pipeline (pending funding becoming available)

Proposals which align to Priority Framework Categories	OCC funding required	Funding sources	Current status/comments
Expansion of Oxfordshire Special School Capacity (phase 3)	£50.0m	OCC	Two new 150 pupil place schools. Need will be reassessed once new schools are open.
Carterton School	£45.0m	OCC	School is in disrepair and is not fit for purpose. Alternative funding sources are being investigated.
IT & Cybersecurity	£4.6m	OCC	Investing in business-critical systems and investment in cyber-security from 2027/28 onwards.
Mobility Hub - Bladon (North of Oxford Airport)	£1.5m	OCC	Forward funding for design and delivery of the mobility hub at Bladon Roundabout.
Energy Saving Measures	£10.0m	OCC + potential external bid	Additional funding to address historic maintenance backlog and replace end-of-life energy systems to bring up to modern standards

Proposals which align to Priority Framework Categories	OCC funding required	Funding sources	Current status/comments
Highways Maintenance 2027/28 onwards	£278.4m	OCC + DFT funding	Estimated funding required from 2027/28 to 2034/35.
Bridge Structures	£76.9m	OCC	Estimated investment for programme of works to address structures from 2027/28 to 2034/35.
Road Safety Measures	£11.0m	OCC + DFT funding	Estimated investment from 2027/2028 to 2034/35.
Library Strategy	£11.0m	OCC + potential s106 funding	Funding to prioritise the top 9 libraries for remedial works as well as energy upgrades.
Heritage Storage	£4.0m	OCC + potential s106 funding	Investment required to store records and historical artefacts as current provision is at capacity.
Fire Crew Housing	£0.6m	OCC	Investment required to bring fire crew housing to a minimum expected standard following condition surveys.
Oxfordshire Fire & Rescue Strategy Phase 2	£11.7m	OCC	Investment required to upgrade Oxfordshire County Council's fire estate to ensure appropriate management of contaminants, suitable facilities for diverse workforce and to meet climate standards.

Proposals which align to Priority Framework Categories	OCC funding required	Funding sources	Current status/comments
Bicester A4095 Strategic Link Road	£18.0m	S106	Delivery of strategic elements of improvements along the A4095. Oxfordshire County Council would be required to forward fund the scheme.
Thame to Haddenham Active Travel Link	£5.0m	OCC	An active travel link between Thame and Haddenham & Thame Parkway, which crosses Oxfordshire and Buckinghamshire boundary.
Milton Heights Bridge	£9.0m	OCC	This scheme could not be delivered by the Housing and Growth deal due to pressures but is a key travel infrastructure scheme which will connect businesses, housing and schools across the A34.
Household Waste Recycling Centres	£21.7m	OCC + potential s106 funding	Investment required to increase capacity at the Household Waste Recycling Centres in line with the Household Waste Recycling Centre Strategy.
Investment into carbon sequestration initiatives	£1.6m	OCC	Investment into carbon sequestration initiatives such as Biochar. Biochar is a generally used as a soil enrichment product produced from processing materials like green waste / wood chip / other biomasses, which the Council currently deals with at a cost.

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Capital Programme 2024/25 to 2034/35

Capital Investment Programme (latest forecast)							CAPITAL INVESTMENT TOTAL £'000s
Strategy/Programme	Current Year	Firm Programme		Provisional Programme			
	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	
Pupil Place Plan	32,689	54,510	42,546	23,808	17,250	64,222	235,025
Major Infrastructure	113,632	152,484	245,515	131,974	26,187	27,515	697,307
Highways Asset Management Plan	63,362	63,638	54,897	24,600	13,660	88,000	308,157
Property Strategy	27,335	37,852	31,416	12,586	3,250	1,286	113,725
IT Digital & Innovation Strategy	7,823	3,427	891	533	99	8	12,781
Passport Funding	8,862	8,562	1,000	750	750	803	20,727
Vehicles & Equipment	2,941	3,257	3,820	7,800	5,076	4,803	27,697
TOTAL ESTIMATED CAPITAL PROGRAMME EXPENDITURE	256,644	323,730	380,085	202,051	66,272	186,637	1,415,419
Earmarked Reserves	0	2,400	9,570	8,663	6,000	26,795	53,428
Pipeline Schemes (Indicative funding subject to initial business case)	0	17,500	36,500	29,000	12,000	495	95,495
TOTAL ESTIMATED CAPITAL PROGRAMME	256,644	343,630	426,155	239,714	84,272	213,927	1,564,342
TOTAL ESTIMATED PROGRAMME IN-YEAR RESOURCES	276,607	282,165	319,722	203,323	78,476	193,277	1,353,570
In-Year Shortfall (-) / Surplus (+)	19,963	-61,465	-106,433	-36,391	-5,796	-20,650	-210,772
Cumulative Shortfall (-) / Surplus (+)	196,690	216,653	155,188	48,755	12,364	-14,082	-14,082

Capital Investment Total: Approved budget, development budget, financial contribution or available funding

SOURCES OF FUNDING		2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	up to 2034 / 35	CAPITAL RESOURCES TOTAL
		£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Formulaic Capital Allocations		80,431	109,988	56,573	29,500	23,500	112,700	412,692
Devolved Formula Capital- Grant		1,000	650	650	650	650	253	3,853
Prudential Borrowing		63,017	78,446	58,103	44,947	24,515	11,295	280,323
Grants		71,031	91,100	197,878	59,095	469	899	420,472
Developer Contributions		37,146	59,886	36,465	32,700	2,252	35,239	203,688
Other External Funding Contributions		48	400	670	0	0	0	1,118
Revenue Contributions		3,971	3,160	2,436	5,229	800	4,800	20,396
Use of Capital Receipts		0	0	43,207	31,202	26,290	28,091	128,790
Use of Capital Reserves		0	0	30,173	36,391	5,796	6,568	78,928
TOTAL ESTIMATED PROGRAMME RESOURCES UTILISED		256,644	343,630	426,155	239,714	84,272	199,845	1,550,260
TOTAL ESTIMATED IN YEAR RESOURCES AVAILABLE		276,607	282,165	319,722	203,323	78,476	193,277	1,353,570
Capital Grants Reserve C/Fwd	116,211	99,978	35,473	0	0	0	0	0
Usable Capital Receipts C/Fwd	33,075	39,347	40,787	0	0	0	0	0
Capital Reserve C/Fwd	47,404	77,328	78,928	48,755	12,364	6,568	0	0